



COUNTY OF MONO

2006-07 PROPOSED BUDGET

David Wilbrecht
County Administrative Officer
P.O. Box 696
Bridgeport, CA 93517





BOARD OF SUPERVISORS

TOM FARNETTI
Vice-Chairman
DISTRICT #1

D. "HAP" HAZARD
Supervisor
DISTRICT #2

VIKKI MAGEE-BAUER
Supervisor
DISTRICT #3

VACANT
Supervisor
DISTRICT #4

BYNG HUNT
Chairman
DISTRICT #5

DAVID WILBRECHT
County Administrative Officer

2006-2007 PROPOSED BUDGET



MONO COUNTY MISSION STATEMENT

Mission of Mono County is to provide quality services in support of health, safety and welfare and the local economy while protecting our unique rural environment, natural resources and embracing the will of the people we serve.

Approved by Consensus in October 2004

MONO COUNTY DEPARTMENT HEADS

Fiscal Year 2006-2007

Agricultural Commissioner

George Milovich

Animal Control Director

Nancy Boardman

Assessor

James Lovett

Auditor-Controller

Lauretta L. Cochran

Building Official

Robert Floyd

Chief Probation Officer

Beverlee Bryant

**Community Development
Director**

Scott Burns

Child Support Director

Julie Tiede

**County Administrative
Officer**

David Wilbrecht

**County Clerk-Recorder
Clerk Of The Board**

Christy Robles, Acting

County Counsel

Marshall Rudolph

Court Executive Officer

Robert Dennis

District Attorney

George Booth

**Economic Development &
Special Projects Director**

Dan Lyster

**Information Technology
Director**

Clay Neely

Mental Health Director

Ann Gimpel

**Health & Human Services
Director**

Tom Wallace

Public Health Director

Lynda Salcido, R.N.

Public Health Officer

Richard Johnson, M.D.

Public Works Director

Evan Nikirk

Sheriff-Coroner

Daniel A. Paranick

Social Services Director

Ed Zylman

Superior Court Judge

*Edward Forstenzer
Presiding Judge*

Treasurer-Tax Collector

Vacant

COUNTY OF MONO

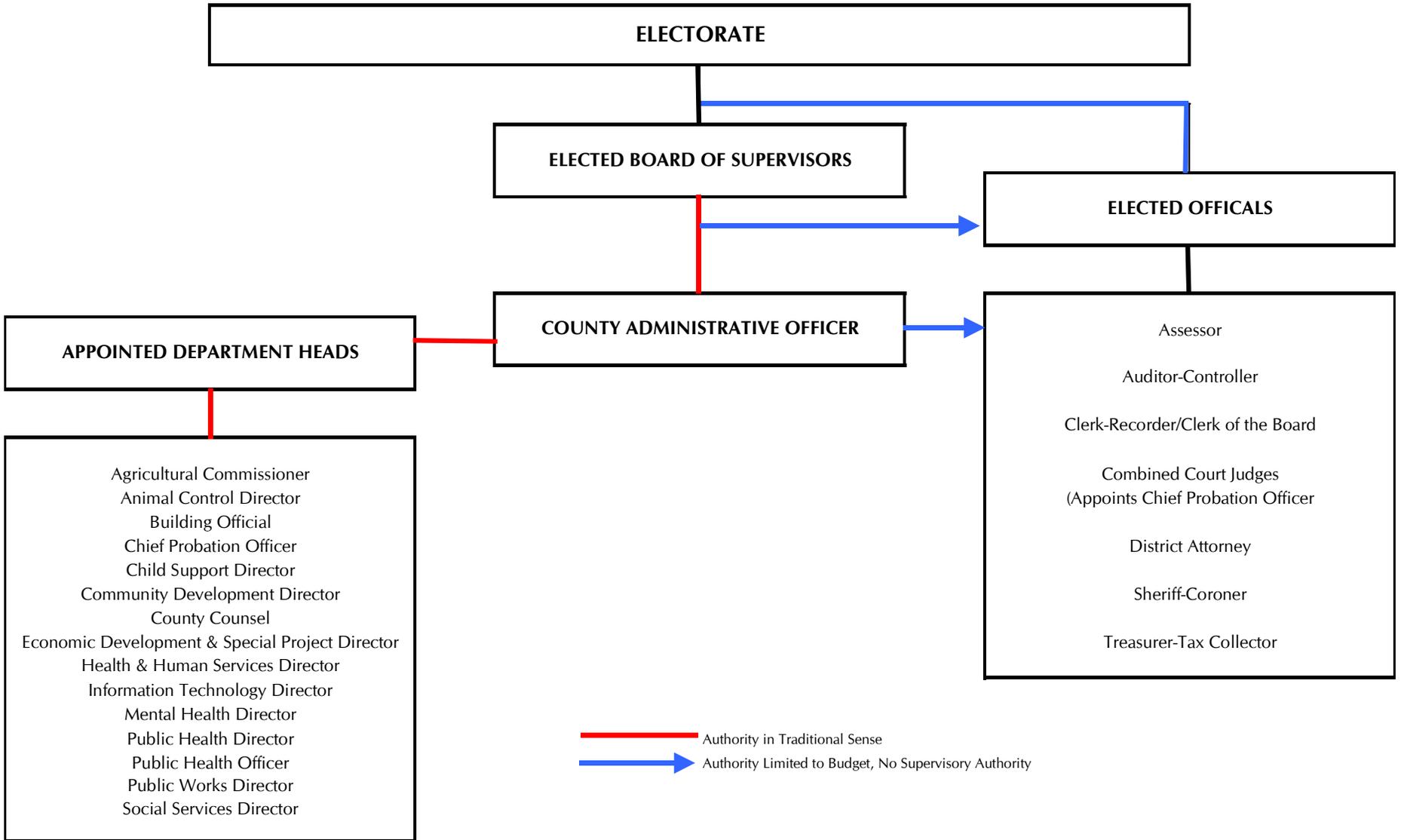


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BUDGET MESSAGE

FISCAL YEAR 2006-07

BACKGROUND

The State of California legislature had adopted the FY 2006-2007 Budget at the time this message was prepared. Due to the current, conservative budgeting practices of the State, funding to local governments has increased. \$500,000 of Rural Law Enforcement grant dollars are again available. The State is paying in advance of the original plan, State-Mandated program reimbursements that had been previously been withheld pending a 15-year repayment plan. New funding is now available to address County-wide health issues such as pandemic flu and other bio-terrorism related health issues.

The County property tax revenues have been increasing at a good solid rate, above the 2% maximum allowable for the Assessor's increase in value. These increases are due to the continued development throughout the County and the sustained market values for housing resale. As the State as a whole is beginning to level off in resale market prices and sales volume, reduced housing starts, increased mortgage rates, it is an indication that the County will begin to also show these same signs at some point in the future. With these thoughts in mind, the County continues to budget conservatively.

The County again remains in better financial shape than many. We begin this budget year with an estimated 2.6 million dollar carry over from the prior year. This carryover is due from revenues coming in higher than projected and spending less than budgeted (primarily vacant positions). Also to the County's benefit, we have been funding reserves to meet mandatory employer related liabilities. The County, having exhausted its PERS reserves, is operating on a pay-as-you-go basis (built into the budget) for all PERS units until such time as the economy turns around and the PERS investments once again become profitable enough to create surplus enough to off-set the Employer's liability.

Every year staff strives to improve the financial condition of Mono County by providing accurate and current budget forecasts, so that the Board of Supervisors can make the most effective use of these limited financial resources. Mono County continues to be financially challenged, faced with providing services to a vast geographic area spread over 3,300 square miles while approximately 95% of Mono County lands are public lands. One method for Mono County to improve our financial condition is to bolster the portion of economy driven by tourism. With millions of visitors to Mono County every year recreating in and around our public lands, Mono County should promote and expand the

marketing of the County and areas to visit. Another method is to preserve agricultural lands for agricultural purposes. Behind tourism, agriculture is Mono County's largest industry.

PRIOR YEAR ACCOMPLISHMENTS

- Transferred the Mammoth Lakes Court Facility to the State;
- Negotiated new Memorandum of Understandings with MCPEA, Public Safety Officers and Probation bargaining units;
- Began a new series of management training classes;
- Continued Funding the Retiree Health post-employment liability;
- Continued to refine the Health and Human Services Agency fiscal reorganization;
- Continued to develop the GIS system for the County – certain services now available on-line;
- Contributed \$50,000 to the Capital Equipment Replacement fund for paramedic equipment;
- Continued development of Crowley Lake Ball Field – grand opening to be held early in FY 2006-07;
- Began the ADA improvements to the Bridgeport Court facility to be completed early in FY 2006-07;
- Began the exterior rehabilitation of the Bridgeport court facilities to be completed early in FY 2006-07;
- Completed numerous road and airport rehabilitation projects;
- Began recruitment for the voter-approved appointed Clerk-Recorder.

GOALS FOR FISCAL YEAR 2006-07

- Implement the voter-approved Department of Finance;
- Continue with the transfer of the Court facilities in Bridgeport;
- Continue the processes of reviewing the County Mission and Vision statements adopted in 1999 and revising as necessary and establishing goals and objectives in accordance with those statements;
- Continue enhancing working relationships within management and departments;
- Complete the closure of local landfill areas;
- Make further progress of GIS system and begin more widespread utilization of information;
- Complete Crowley Lake and June Lake master facilities and services plan and set developer impact fee structure for future development;
- Continued to develop the GIS system for the County;
- Complete Draft Personnel Ordinance and begin meet and confer process;
- Review building energy efficiency plans and consider options for implementation;
- Maintain funding for Retiree Health post-employment liability;
- Continue working on financing and design for South County/Town of Mammoth Lakes Civic Center ;
- Continue with infrastructure enhancements county-wide.

FISCAL YEAR 2006-07 FINANCIAL PLAN

I am proud to be able to list the prior year accomplishments completed by County department heads and their dedicated employees. With the clear direction of a cohesive Board of Supervisors, significant progress has been made to service delivery and facilities that will benefit the citizens and visitors of Mono County. The Board of Supervisors has again held to a conservative budgeting approach which has allowed the County to "weather the economic storm" the last fiscal years. Based on State Department of Finance projections, the impact of the State deficit is beginning to diminish earlier than anticipated. Even so, our list of goals for FY 2006-2007 will continue to challenge County resources.

At the current time, the Board of Supervisors is contemplating a FY 2006-2007 general fund expenditure plan total of \$28,183,598 with additional expenditures of \$16,138,299 from other funds. The proposed budget also contains \$982,200 of recommended policy items,

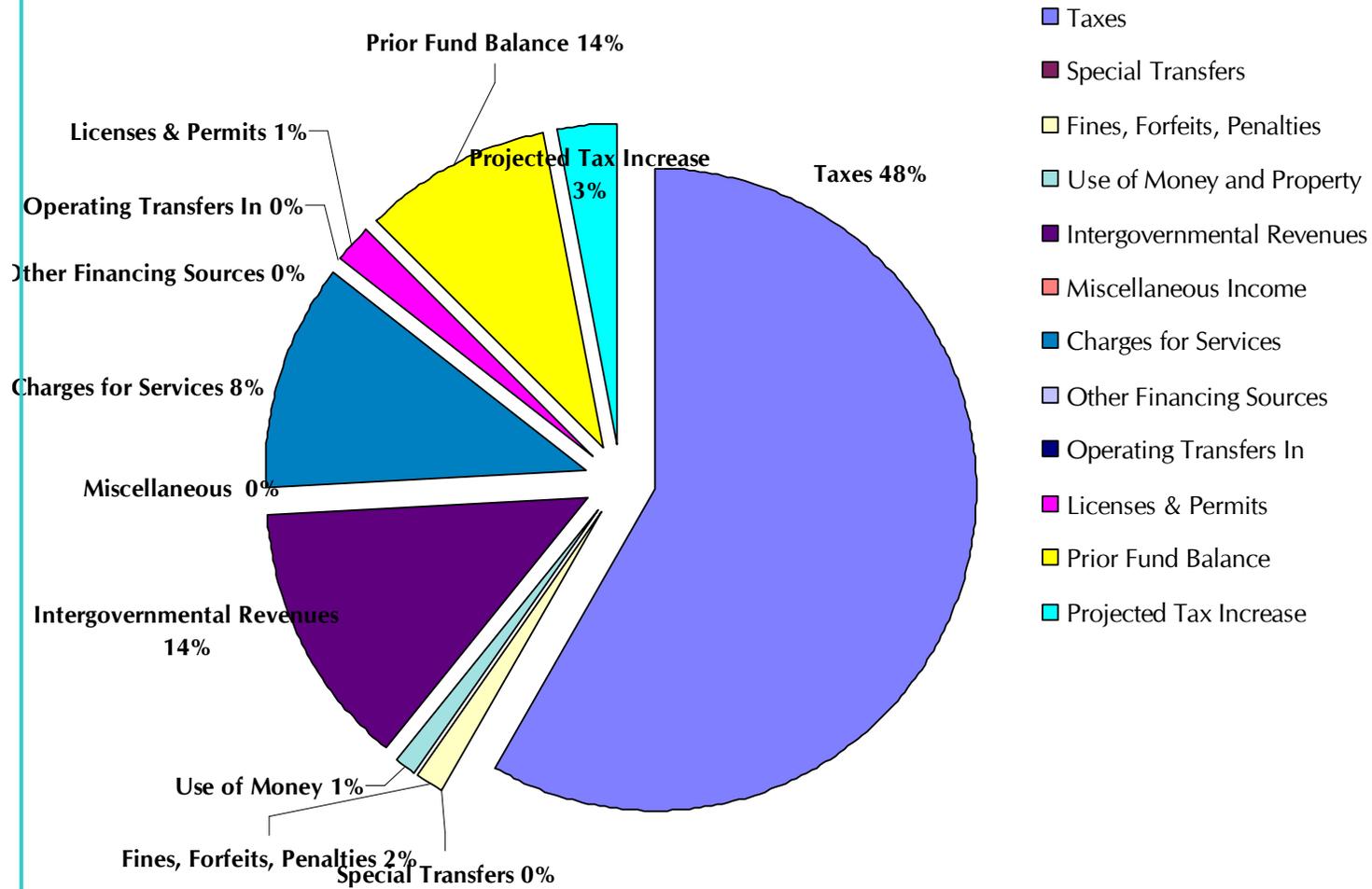
including \$350,000 for contingencies (included in the \$982,200) and \$14,400 for salary/benefit adjustments that did not make in each department; however, the need to build reserves remains great. The general fund projected revenues total \$24,670,380 with a one-time carry over of \$2,630,053 unexpended fund balance from the prior year. Due to the current growth and development, management believes that tax revenue will increase \$883,165 over the initial projections. This year's budget has again funded the Retiree Health liability at 3%, and funded the PERS obligations for Safety Employees at 26.76% (Sheriff, Public Safety Officers, Probation and Paramedics) and PERS Miscellaneous Employees at 11.964%. The budget will be reviewed again at the time of adoption and again at mid-year.

Finally, I would like to thank Roberta Reed, Deputy Auditor-Controller, and all department heads and their staff that assisted in the preparation of the FY 2006-2007 Budget.



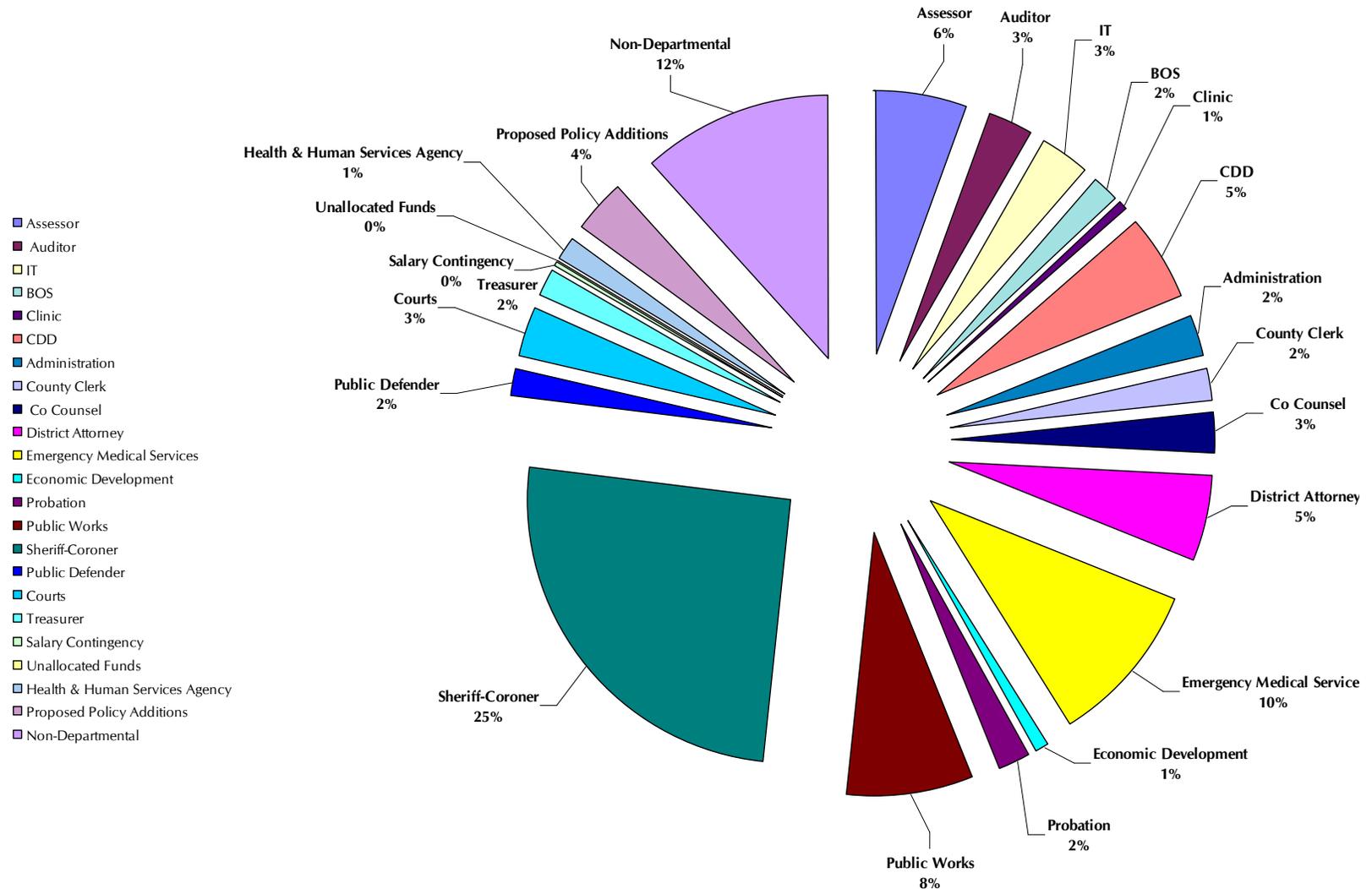
David Wilbrecht
County Administrative Officer
County of Mono

GENERAL FUND REVENUES 2006-07 - \$28,183,598



GENERAL FUND - FUND 1

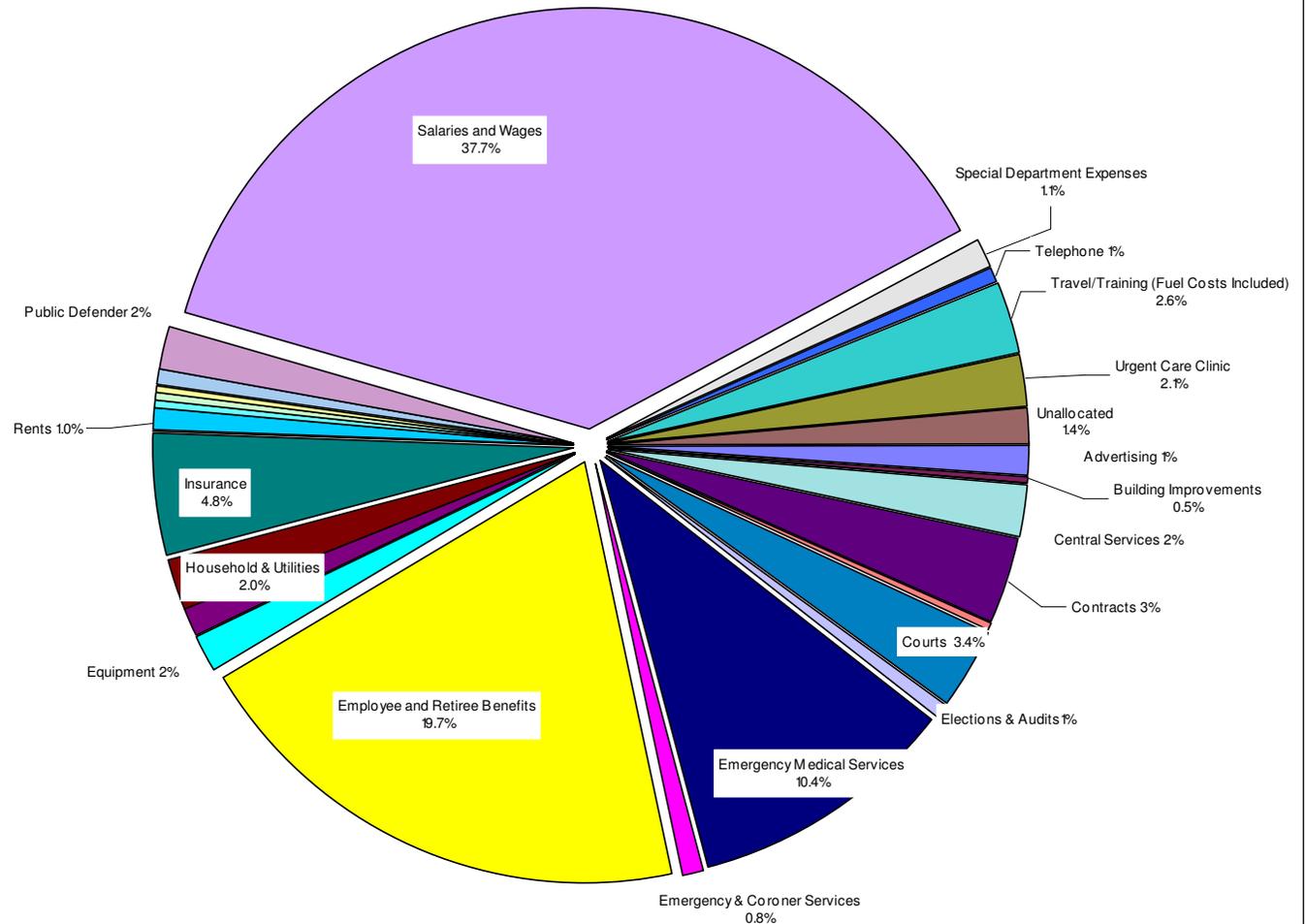
Departmental Expenditures 2006-07 \$28,183,598



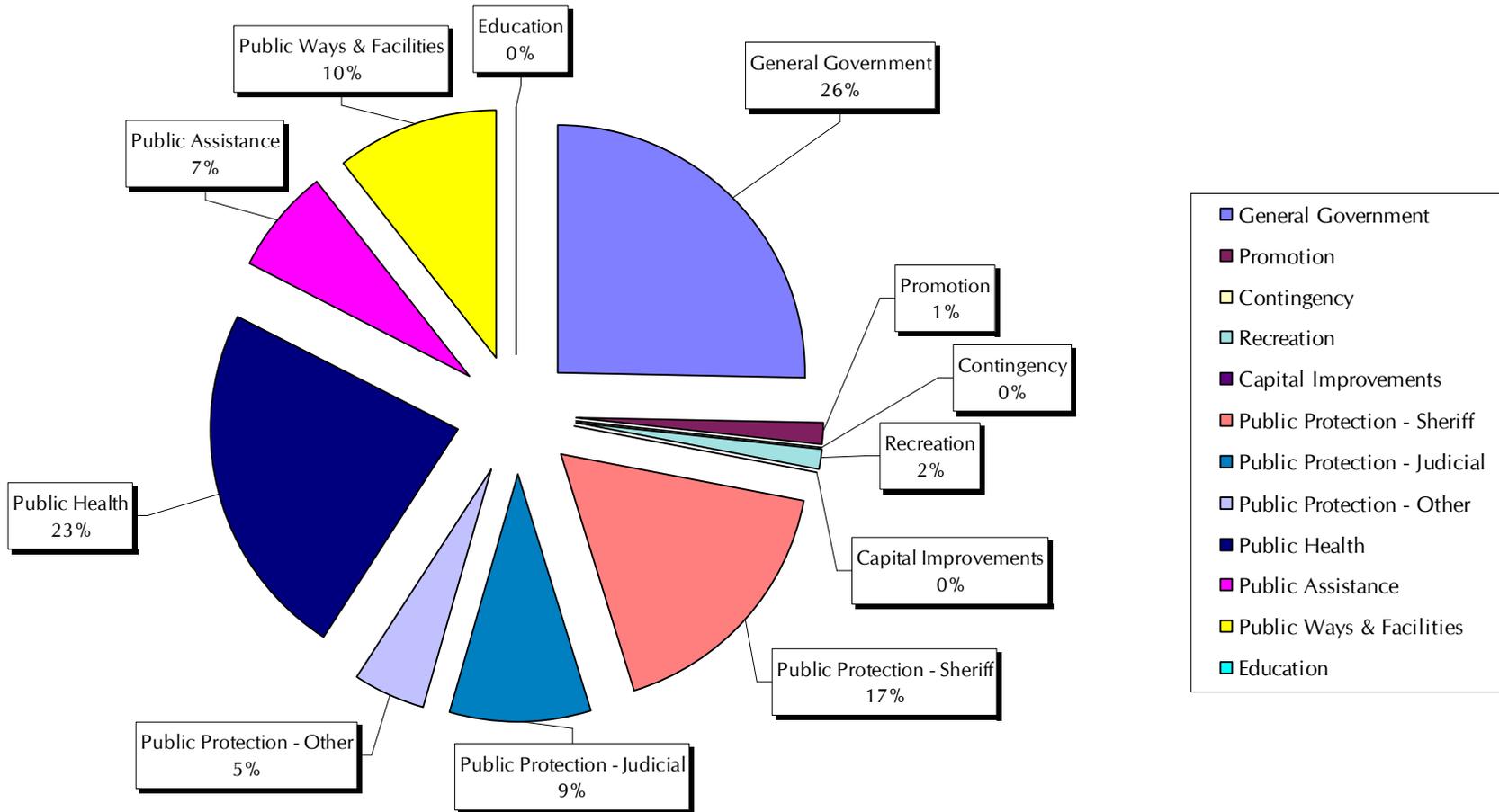
GENERAL FUND - FUND 1

CATEGORY EXPENDITURES 2006-07 \$28,183,598

- Advertising and Promotion
- Building Improvements
- Capital Improvements
- Central Services and Miscellaneous Postage
- Contracts and Agreements
- Contributions to Non-County Agencies
- Courts
- Elections and Audits
- Emergency Medical Services
- Emergency & Coroner Services
- Employee and Retiree Benefits
- Equipment
- Equipment Maintenance
- Household & Utilities
- Insurance
- Law Library
- Leases and Rents
- Legal Notices and Publications
- Living Assistance
- Memberships
- Office Expenses
- Public Defender
- Salaries and Wages
- Special Department Expenses
- Telephone/Communications
- Travel/Training (Fuel Costs Included)
- Indirect Costs
- Urgent Care Clinic
- Contingency
- Unallocated



EXPENDITURES BY FUNCTION FY 2006-07



SECTION A

REVENUES

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
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GENERAL FUND - Fund 1

Taxes:

1002	Property - Current Secured	\$ 6,992,736	\$ 7,198,773	\$ 8,205,596	\$ 8,839,284	\$ 9,250,000	\$ 9,250,000	\$ 10,211,151	\$ 10,600,000	14.6%	\$ 11,448,000	\$ 12,363,840
1003	Property - Current Unsecured	\$ 702,741	\$ 798,969	\$ 791,240	\$ 693,751	\$ 702,076	\$ 702,076	\$ 756,002	\$ 775,000	10.4%	\$ 813,750	\$ 854,438
1004	Property - Prior Secured	\$ 151,339	\$ 82,302	\$ 149,461	\$ 100,000	\$ 100,000	\$ 100,000	\$ 118,922	\$ 115,000	15.0%	\$ 115,000	\$ 115,000
1005	Property - Prior Unsecured	\$ 43,595	\$ 48,402	\$ 10,000	\$ 26,801	\$ 15,000	\$ 15,000	\$ (5,971)	\$ 5,000	-66.7%	\$ 5,000	\$ 5,000
1006	Property - Current Supplemental	\$ 6,889	\$ 21,208	\$ 147,079	\$ 150,000	\$ 100,000	\$ 100,000	\$ 324,306	\$ 300,000	200.0%	\$ 300,000	\$ 300,000
1007	Property - Prior Supplemental	\$ 386,693	\$ 361,062	\$ 427,680	\$ 400,000	\$ 350,000	\$ 350,000	\$ 947,920	\$ 650,000	85.7%	\$ 650,000	\$ 650,000
1008	Penalties/Cost - Delinquent Tax	\$ 85,724	\$ 45,000	\$ 70,000	\$ 75,000	\$ 70,000	\$ 70,000	\$ 109,509	\$ 55,000	-21.4%	\$ 55,000	\$ 55,000
1009	Sales & Use Tax	\$ 366,829	\$ 408,572	\$ 378,554	\$ 310,224	\$ 300,000	\$ 300,000	\$ 372,270	\$ 325,000	8.3%	\$ 325,000	\$ 325,000
1010	Transient Occupancy Tax	\$ 1,298,797	\$ 1,427,206	\$ 1,559,401	\$ 1,500,000	\$ 1,533,000	\$ 1,533,000	\$ 1,780,063	\$ 1,841,250	20.1%	\$ 1,878,075	\$ 1,915,637
1010.1	Transient Occupancy Tax-Paramedics 2%	\$ 69,071	\$ 318,743	\$ 346,534	\$ 340,000	\$ 347,480	\$ 347,480	\$ 395,570	\$ 409,166	17.8%	\$ 417,349	\$ 425,696
1010.2	Transient Occupancy Tax-Tourism 1%	\$ 34,546	\$ 156,993	\$ 173,267	\$ 170,000	\$ 173,740	\$ 173,740	\$ 197,785	\$ 204,583	17.8%	\$ 208,675	\$ 212,848
1011	Property Transfer Tax	\$ 195,505	\$ 260,110	\$ 370,500	\$ 250,000	\$ 250,000	\$ 250,000	\$ 457,899	\$ 350,000	40.0%	\$ 350,000	\$ 350,000
1012	Williamson Act - Subvention for Open Space	\$ -	\$ 42,245	\$ 63,037	\$ 66,548	\$ 65,000	\$ 65,000	\$ 66,548	\$ 65,000	0.0%	\$ 65,000	\$ 65,000
1014	Timber Yield Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1015	Sales & Use Tax In-Lieu	\$ -	\$ -	\$ -	\$ 96,378	\$ 95,000	\$ 95,000	\$ 106,180	\$ 110,000	15.8%	\$ 115,500	\$ 121,275
1016	MVIL In-Lieu	\$ -	\$ -	\$ -	\$ 413,697	\$ 410,500	\$ 410,500	\$ 623,638	\$ 625,000	52.3%	\$ 656,250	\$ 689,063
		\$ 10,334,464	\$ 11,169,585	\$ 12,692,347	\$ 13,431,683	\$ 13,761,796	\$ 13,761,796	\$ 16,461,790	\$ 16,429,999	19.4%	\$ 17,402,599	\$ 18,447,796

Licenses & Permits:

1201	Animal License	\$ 24,668	\$ 21,805	\$ 20,817	\$ 22,000	\$ 25,500	\$ 25,500	\$ 24,263	\$ 25,500	0.0%	\$ 25,500	\$ 25,500
1202	Business Licenses	\$ 18,439	\$ 16,504	\$ 11,999	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,000	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
1205	Building Permits	\$ 141,627	\$ 128,339	\$ 172,938	\$ 150,000	\$ 207,000	\$ 207,000	\$ 246,929	\$ 222,000	7.2%	\$ 222,000	\$ 222,000
1615	Building Division Fees	\$ 104,699	\$ 88,673	\$ 110,219	\$ 91,500	\$ 140,000	\$ 140,000	\$ 154,588	\$ 148,000	5.7%	\$ 148,000	\$ 148,000
1220	Franchise Fees	\$ 124,061	\$ 124,061	\$ 123,383	\$ 120,000	\$ 120,000	\$ 120,000	\$ 139,811	\$ 135,000	12.5%	\$ 135,000	\$ 135,000
		\$ 413,494	\$ 379,381	\$ 439,356	\$ 398,500	\$ 507,500	\$ 507,500	\$ 581,591	\$ 545,500	7.5%	\$ 545,500	\$ 545,500

Fines, Forfeits, Penalties:

1301	Vehicle Code Fines	\$ 121,465	\$ 201,515	\$ 193,215	\$ 150,000	\$ 150,000	\$ 150,000	\$ 113,602	\$ 110,000	-26.7%	\$ 110,000	\$ 110,000
1304	General Fund Fines	\$ 473,387	\$ 475,689	\$ 241,768	\$ 270,000	\$ 270,000	\$ 270,000	\$ 286,095	\$ 270,000	0.0%	\$ 270,000	\$ 270,000
1305	B/A 1463.14P.C.	\$ 4,401	\$ 5,050	\$ 4,861	\$ 2,134	\$ 2,100	\$ 2,100	Now in Fund 13	Now in Fund 13		Now in Fund 13	Now in Fund 13
1306	Special Alcohol Program	\$ 8,772	\$ 7,600	\$ 8,080	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1308	Aids H&S 11377C(Probation)	\$ -	\$ 283	\$ 530	\$ 474	\$ 400	\$ 400	\$ 1,200	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
1309	Lab H&S 11372.5 (Probation)	\$ 148	\$ 572	\$ 546	\$ 567	\$ 500	\$ 500	\$ 1,200	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
1310	Drug Prog H&S 11372.7 (Probation)	\$ 620	\$ 932	\$ 2,535	\$ 1,657	\$ 1,500	\$ 1,500	\$ 3,482	\$ 3,000	100.0%	\$ 3,000	\$ 3,000
1311	Booking Fee - (Probation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1312	Forfeitures & Penalties	\$ 13,645	\$ 16,660	\$ 15,812	\$ 12,000	\$ 12,000	\$ 12,000	\$ 17,077	\$ 14,000	16.7%	\$ 14,000	\$ 14,000
		\$ 622,438	\$ 708,301	\$ 467,347	\$ 436,832	\$ 436,500	\$ 436,500	\$ 422,656	\$ 399,000	-8.6%	\$ 399,000	\$ 399,000

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
Use of Money & Property												
1401	Interest – 1401	\$ 132,687	\$ 127,316	\$ 130,000	\$ 127,000	\$ 130,000	\$ 130,000	\$ 354,977	\$ 300,000	130.8%	\$ 300,000	\$ 300,000
1405	Rents & Concessions	\$ 955	\$ 6,222	\$ 14,222	\$ 10,500	\$ 10,500	\$ 10,500	\$ 12,405	\$ 10,500	0.0%	\$ 10,500	\$ 10,500
1405.1	Mountain Top Repeater Rent	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 11,200	\$ 11,000	120.0%	\$ 11,000	\$ 11,000
1410	Airport Fees	\$ 8,906	\$ 4,738	\$ 11,448	\$ 3,500	\$ 5,000	\$ 5,000	\$ 4,897	\$ 13,200	164.0%	\$ 13,200	\$ 13,200
		\$ 142,548	\$ 138,276	\$ 155,670	\$ 146,000	\$ 150,500	\$ 150,500	\$ 383,479	\$ 334,700	122.4%	\$ 334,700	\$ 334,700

Intergovernmental Revenues												
1509	State - Motor Vehicle License Fee	\$ 275,256	\$ 301,570	\$ 279,271	\$ 168,000	\$ 21,971	\$ 21,971	\$ -	\$ -	-100.0%	\$ -	\$ -
1509.1	State - Motor Vehicle-SB1135 ERAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1511	State - Public Assistance Admin.	\$ 804,824	\$ 1,000,022	\$ 1,028,611	Now in Fund 12		Now in Fund 12	Now in Fund 12				
1512	State - Public Assistance Aid	\$ 286,295	\$ 248,342	\$ 259,643	Now in Fund 12		Now in Fund 12	Now in Fund 12				
1514	State - Fish & Game In Lieu	\$ 28,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1521	Children's System of Care (Mental Health)	\$ 98,958	\$ 90,192	\$ 169,313	Now in Fund 16		Now in Fund 16	Now in Fund 16				
1522	State - Mental Health	\$ 540,097	\$ 393,928	\$ 504,361	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1523	State/Fed - Alcohol & Drug Program	\$ 617,506	\$ 481,857	\$ 671,287	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1526	State - MH Child Abuse 1733	\$ 25,176	\$ 24,996	\$ 103,366	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1527	State - Mental Health Challenge	\$ 35,881	\$ 35,260	\$ -	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1528	State - Mandated Services Program (Prop. 36)	\$ 234,719	\$ 195,159	\$ 188,342	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1530	State - Agriculture	\$ 57,438	\$ 41,583	\$ 66,510	\$ 74,037	\$ 50,000	\$ 50,000	\$ 70,757	\$ 68,600	37.2%	\$ 68,600	\$ 68,600
1531	State - Sales Tax: Safety (Prop. 172) [Sheriff]	\$ 1,003,829	\$ 1,031,216	\$ 878,490	\$ 785,000	\$ 824,856	\$ 824,856	\$ 1,159,237	\$ 1,159,237	40.5%	\$ 1,159,237	\$ 1,159,237
1531.1	State - Sales Tax: Safety (Prop. 172) [DA]			\$ 175,698	\$ 158,250	\$ 164,971	\$ 164,971	\$ 231,847	\$ 231,847	40.5%	\$ 231,847	\$ 231,847
1531.2	State - Sales Tax: Safety (Prop. 172) [Probation]			\$ 117,132	\$ 105,500	\$ 109,980	\$ 109,980	\$ 154,565	\$ 154,565	40.5%	\$ 154,565	\$ 154,565
1535	State - AB 443-Law Enforce. Local Asst.	\$ 509,914	\$ 503,800	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 511,027	\$ 500,000	0.0%	\$ 500,000	\$ 500,000
1540	State - H'owners Prop. Tax Exempt.	\$ 46,718	\$ 46,592	\$ 46,715	\$ 45,500	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	0.0%	\$ 45,000	\$ 45,000
1541	State Off-Highway Vehicle Grant (Sheriff)	\$ 34,751	\$ 27,210	\$ 47,119	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	-100.0%	\$ -	\$ -
1542	State - Boat Safety (Sheriff)	\$ 131,373	\$ 84,622	\$ 112,544	\$ 101,000	\$ 101,444	\$ 101,444	\$ 132,600	\$ 131,065	29.2%	\$ 131,065	\$ 131,065
1546	State-Mandated Cost Reimbursement	\$ 73,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,530	\$ 75,000	100.0%	\$ 75,000	\$ 75,000
1547	State-Post Reimbursement	\$ 26,239	\$ -	\$ 17,265	\$ 30,000	\$ 30,000	\$ 30,000	\$ 14,402		-100.0%	\$ -	\$ -
1549	State - ERAF Relief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%	\$ -	\$ -
1580	Other Government Agencies	\$ 640	\$ 125	\$ 37	\$ 5	\$ 378,000	\$ 378,000			100.0%	\$ -	\$ -
1580.1	State - Emergency Svc. Reimb.	\$ 29,787	\$ 13,299	\$ 8,196	\$ 20,000	\$ 20,000	\$ 20,000		\$ 53,000	165.0%	\$ 53,000	\$ 53,000
1580.2	State - Veterans Services	\$ 7,768	\$ 6,788	\$ 6,821	\$ 8,982	\$ 7,000	\$ 7,000	\$ 9,649		-100.0%	\$ -	\$ -
1580.3	State - Drug Task Force	\$ 125,795	\$ 135,976	\$ 84,984	\$ 233,016	\$ 178,000	\$ 178,000		\$ 111,000	-37.6%	\$ 111,000	\$ 111,000
1580.4	State Victim Witness Grant	\$ 90,014	\$ 26,027	\$ 83,681	\$ 69,882	\$ 70,627	\$ 70,627	\$ 70,627	\$ 74,406	5.4%	\$ 74,406	\$ 74,406
1580.5	State - Juvenile Detention Grant	\$ 49,408	\$ 13,963	\$ 52,461	\$ 82,704	\$ 57,000	\$ 57,000	\$ 33,173	\$ 57,772	1.4%	\$ 57,772	\$ 57,772
1580.7	State - COPS Grant	\$ 247,588	\$ 112,624	\$ 146,206	\$ 72,512	\$ 100,000	\$ 100,000	\$ 103,687	\$ 100,000	0.0%	\$ 100,000	\$ 100,000
1580.9	State - Report Writing Grant	\$ 9,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1580.10	State Caps Grant OCJP	\$ (0)	\$ 30,301	\$ 717	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1580.11	SCAAP Grant - Jail	\$ 40,820	\$ -	\$ 12,585	\$ 22,585	\$ 25,000	\$ 25,000	\$ 22,552	\$ 28,000	12.0%	\$ 28,000	\$ 28,000
1580.012	State - COPS DA	\$ -	\$ -	\$ -	\$ 7,469	\$ 7,469	\$ 7,469	\$ 3,895	\$ 3,895	100.0%	\$ 3,895	\$ 3,895

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
Intergovernmental Revenues (continued)												
1580.13	State - COPS Jail	\$ -	\$ -	\$ -	\$ 7,469	\$ 7,469	\$ 7,469	\$ 3,895	\$ 3,895	100.0%	\$ 3,895	\$ 3,895
1580.14	State - COPS Juv Justice 39.7%	\$ -	\$ -	\$ -	\$ 57,575	\$ 57,575	\$ 57,575	\$ 9,515	\$ 9,500	100.0%	\$ 9,500	\$ 9,500
1580.15	State - Statutory Rape Vertical Prosecution	\$ -	\$ -	\$ -		\$ 22,000	\$ 22,000	\$ 1,111	\$ 22,000	0.0%	\$ 22,000	\$ 22,000
1550	Ambulance Health Realignment Trust	\$ 398,108	\$ 288,598	\$ 232,000	\$ 160,260	\$ 200,000	\$ 200,000	\$ 200,000	\$ 208,000	4.0%	\$ 208,000	\$ 208,000
1551	Realignment - Welfare Trust	\$ 288,908	\$ 280,936	\$ 300,000	\$ 394,316	Now in Fund 12		Now in Fund 12	Now in Fund 12			
1553	Realignment - Mental Health	\$ 407,662	\$ 381,873	\$ 350,000	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1560	Federal - Public Assistance Admin.	\$ 538,008	\$ 499,378	\$ 389,017	\$ 7,075	Now in Fund 12		Now in Fund 12	Now in Fund 12			
1561	Federal - Public Assistance Programs	\$ 239,594	\$ 219,339	\$ 173,771	Now in Fund 12		Now in Fund 12	Now in Fund 12				
1532.1	Federal - Probation IV-E & IVEA	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ 50,000	42.9%	\$ 50,000	\$ 50,000
1568	Federal Forest Reserve	\$ 78,345	\$ 78,972	\$ 79,920	\$ 80,958	\$ 80,000	\$ 80,000	\$ 82,821	\$ 80,000	0.0%	\$ 80,000	\$ 80,000
1569	Federal - In Lieu Taxes (PILT)	\$ 331,624	\$ 482,401	\$ 531,875	\$ 572,185	\$ 575,000	\$ 575,000	\$ 552,776	\$ 576,931	0.3%	\$ 576,931	\$ 576,931
		\$ 7,714,887	\$ 7,076,949	\$ 7,117,936	\$ 3,799,280	\$ 3,703,362	\$ 3,703,362	\$ 3,514,666	\$ 3,743,714	1.1%	\$ 3,743,714	\$ 3,743,714

Charges for Services												
1601	Tax Administration Fees	\$ 258,564	\$ 201,702	\$ 200,647	\$ 1,411	\$ 1,500	\$ 1,500	\$ 3,989	\$ 200,000	13233.3%	\$ 200,000	\$ 200,000
1601.1	Tax Administration Fees - Prior Years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	\$ -	\$ -
1602	Filming Permit Fees	\$ 1,780	\$ 2,950	\$ 3,050	\$ 3,350	\$ 3,000	\$ 3,000	\$ 1,000	\$ 2,000	-33.3%	\$ 2,000	\$ 2,000
1692	Assessment Accounting Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1604	Research Fees - Treasurer	\$ 550	\$ 525	\$ 800	\$ 500	\$ 500	\$ 500	\$ 1,492	\$ 500	0.0%	\$ 500	\$ 500
1605	Legal Services (Public Defender)	\$ 16,033	\$ 15,021	\$ 13,583	\$ 10,000	\$ 12,000	\$ 12,000	\$ 8,564	\$ 10,000	-16.7%	\$ 10,000	\$ 10,000
1606	Planning Services	\$ (47,410)	\$ 149,087	\$ 61,497	\$ 37,500	\$ 37,500	\$ 37,500	\$ 66,170	\$ 60,000	60.0%	\$ 60,000	\$ 60,000
1622	Transportation Planning	\$ -	\$ -	\$ 113,289	\$ 75,000	\$ 85,000	\$ 85,000	\$ 129,729	\$ 145,000	70.6%	\$ 145,000	\$ 145,000
1610	Engineering Services - Public Works	\$ 36,428	\$ 48,530	\$ (1,593)	\$ 63,885	\$ 15,000	\$ 15,000	\$ 27,180	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
1611	Use Permits - Energy	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	-100.0%	\$ -	\$ -
1612	Civil Process Service	\$ 7,438	\$ 6,309	\$ 5,804	\$ 4,500	\$ 5,000	\$ 5,000	\$ 7,114	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
1621	South County Animal Shelter	\$ 23,359	\$ 37,461	\$ 29,355	\$ 30,000	\$ 48,903	\$ 48,903	\$ 38,951	\$ 47,584	-2.7%	\$ 47,584	\$ 47,584
1617	Humane Services	\$ 5,917	\$ 5,253	\$ 4,012	\$ 3,100	\$ 3,000	\$ 3,000	\$ 4,340	\$ 4,000	33.3%	\$ 4,000	\$ 4,000
1613	County Clerk's Fees	\$ 5,252	\$ 6,001	\$ 7,155	\$ 5,861	\$ 6,500	\$ 6,500	\$ 7,635	\$ 6,500	0.0%	\$ 6,500	\$ 6,500
1616	Vital Statistics- Child Welfare	\$ 1,505	\$ 1,396	\$ -	\$ 1,450	\$ 1,000	\$ 1,000	\$ 1,843	\$ 1,500	100.0%	\$ 1,500	\$ 1,500
1620	Recording Fees	\$ 160,485	\$ 201,518	\$ 254,483	\$ 195,000	\$ 195,000	\$ 195,000	\$ 179,662	\$ 150,000	-23.1%	\$ 150,000	\$ 150,000
1620.1	Index Fees	\$ 39,290	\$ 56,591	\$ 57,777	\$ 50,000	\$ 40,000	\$ 40,000	\$ 49,787	\$ 40,000	0.0%	\$ 40,000	\$ 40,000
1623	Law Enforcement Services - Town	\$ 116,850	\$ 188,563	\$ 205,172	\$ 208,000	\$ 262,788	\$ 262,788	\$ 307,047	\$ 310,615	18.2%	\$ 310,615	\$ 310,615
1623.1	Contract w/USFS	\$ 35,845	\$ 72,742	\$ 36,867	\$ 31,867	\$ 35,700	\$ 35,700	\$ 45,105	\$ 35,700	0.0%	\$ 35,700	\$ 35,700
1625	District Attorney NSF Fees	\$ -	\$ -	\$ -	\$ 7,470	\$ 5,000	\$ 5,000	\$ 503	\$ 2,500	100.0%	\$ 2,500	\$ 2,500
1630	Mental Health Fees	\$ 17,782	\$ 10,587	\$ 22,317	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1631	Drug and Alcohol Fees	\$ 115,764	\$ 139,411	\$ 83,835	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1632	ESPL Fees	\$ 8,113	\$ 12,835	\$ 113,600	Now in Fund 13		Now in Fund 13	Now in Fund 13				
1633	Sober Living Rent	\$ 9,860	\$ 6,355	\$ 21,819	Now in Fund 13		Now in Fund 13	Now in Fund 13				

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
Charges for Services (continued)												
1635	Ambulance Fees	\$ 453,254	\$ 590,864	\$ 676,167	\$ 675,000	\$ 700,000	\$ 700,000	\$ 660,000	\$ 700,000	0.0%	\$ 700,000	\$ 700,000
1690	Other Charges For Services	\$ 25,185	\$ 24,599	\$ 23,276	\$ 15,000	\$ 15,000	\$ 15,000	\$ 39,836	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
1694	Tax Roll Printouts	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 7,029	\$ 7,000	-12.5%	\$ 7,000	\$ 7,000
1603	Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
1637	Grant Administration & A-87 Costs	\$ 112,955	\$ -	\$ 178,043	\$ 387,000	\$ 1,422,451	\$ 1,422,451	\$ 1,422,451	\$ 1,378,643	-3.1%	\$ 1,378,643	\$ 1,378,643
1637.1	County Consulting Services (Co. Counsel)	\$ 3,522	\$ 2,289	\$ 1,063	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 1,500	-25.0%	\$ 1,500	\$ 1,500
1624	Campground Fees		\$ 67,900	\$ 56,591	\$ 40,000	\$ 16,000	\$ 16,000	\$ 3,000	\$ 3,500	-78.1%	\$ 3,500	\$ 3,500
	CDD Watershed Grant								\$ 14,000	100.0%	\$ 14,000	\$ 14,000
	IT Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,425	100.0%	\$ 44,425	\$ 44,425
1693	Court Rents		\$ 120,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
		\$ 1,408,320	\$ 1,968,489	\$ 2,298,609	\$ 1,855,894	\$ 2,922,842	\$ 2,922,842	\$ 3,012,426	\$ 3,200,967	9.5%	\$ 3,200,967	\$ 3,200,967

Miscellaneous												
1701	Miscellaneous	\$ 7,135	\$ 7,438	\$ 142,519	\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,671	\$ 2,500	-50.0%	\$ 2,500	\$ 2,500
		\$ 7,135	\$ 7,438	\$ 142,519	\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,671	\$ 2,500	-50.0%	\$ 2,500	\$ 2,500

Other Financing Sources												
1619	Planning Grants	\$ 147,000	\$ 3,500	\$ -	\$ 20,000	\$ 14,000	\$ 14,000		\$ 14,000	0.0%	\$ 14,000	\$ 14,000
1638	Tax Sales - Excess Proceeds	\$ 4,155	\$ 3,627	\$ -	\$ 800	\$ -	\$ -	\$ 4,520	\$ -	0.0%	\$ -	\$ -
1801	Sale of Fixed Assets	\$ -	\$ 29,203	\$ -	\$ -	\$ -	\$ -	\$ 4,386	\$ -	0.0%	\$ -	\$ -
1702	Applicable to Prior Years	\$ 195,085	\$ 80,422	\$ 470,654	\$ 2,799	\$ -	\$ -	\$ 33,059	\$ -	0.0%	\$ -	\$ -
		\$ 346,240	\$ 116,752	\$ 470,654	\$ 23,599	\$ 14,000	\$ 14,000	\$ 41,965	\$ 14,000	0.0%	\$ 14,000	\$ 14,000

Operating Transfers In												
1810	Miscellaneous	\$ 149,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1810.1	MVIL Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1810.3	Public Works Reimbursement	\$ 70,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
		\$ 220,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
		\$ 21,209,570	\$ 21,565,173	\$ 23,784,438	\$ 20,096,788	\$ 21,501,500	\$ 21,501,500	\$ 24,421,245	\$ 24,670,380	14.7%	\$ 25,642,980	\$ 26,688,177

Special Transfers												
	From CIP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -

Fund Balance												
	Prior Year Fund Balance (Less Reserve)	\$ 1,556,593	\$ 3,000,000	\$ 4,100,000	\$ 5,057,470	\$ 3,884,753	\$ 3,884,753	\$ 5,595,907	\$ 2,630,053	-32.3%		
	Board Increase to Revenues							\$ 883,165				
	New Grants Expected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Total		\$ 21,209,570	\$ 24,565,173	\$ 27,884,438	\$ 25,154,258	\$ 25,386,253	\$ 25,386,253	\$ 30,017,152	\$ 28,183,598	11.0%	\$ 25,642,980	\$ 26,688,177

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
ROAD FUND - Fund 2												
1012	Transportation Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1012.1	Transportation Tax-Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1209	Road Priv. & Permits	\$ 13,349	\$ 13,619	\$ 9,093	\$ 11,455	\$ 10,000	\$ 10,000	\$ 14,426	\$ 12,000	20.0%	\$ 12,000	\$ 12,000
1301	Vehicle Code Fines	\$ 37,367	\$ 63,839	\$ 64,431	\$ 55,649	\$ 55,000	\$ 55,000	\$ 37,867	\$ 35,000	-36.4%	\$ 35,000	\$ 35,000
1401	Interest	\$ 8,327	\$ 10,000	\$ 8,650	\$ 1,000	\$ 2,000	\$ 2,000	\$ 13,900	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
1502	Highway Users Tax	\$ 1,097,303	\$ 1,133,228	\$ 1,281,201	\$ 1,309,375	\$ 1,285,303	\$ 1,285,303	\$ 1,338,130	\$ 1,285,303	0.0%	\$ 1,285,303	\$ 1,285,303
1509	Motor Vehicle in Lieu (Transfer In)	\$ 354,500	\$ 634,304	\$ 600,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	0.0%	\$ 530,000	\$ 530,000
1510	State-Matching Funds	\$ -	\$ -	\$ -	\$ 659,450	\$ 329,725	\$ 329,725		\$ 329,725	0.0%	\$ 329,725	\$ 329,725
1565	Federal-Aid for Storm Damage Const.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1565	Traffic Congestion Relief (GTIP)	\$ 250,000	\$ 253,000	\$ 221,767	\$ -	\$ 379,890	\$ 379,890		\$ 379,890	0.0%	\$ 379,890	\$ 379,890
1568	Federal - Forest Reserve	\$ 221,979	\$ 223,754	\$ 226,440	\$ 229,383	\$ 225,000	\$ 225,000	\$ 234,659	\$ 234,700	4.3%	\$ 234,700	\$ 234,700
1580	Other Government Agencies	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000		\$ 300,000	0.0%	\$ 300,000	\$ 300,000
1625	Road and Street Services	\$ 65,254	\$ 48,757	\$ 62,400	\$ 64,397	\$ 60,000	\$ 60,000	\$ 99,033	\$ 100,000	66.7%	\$ 100,000	\$ 100,000
1695	Interfund Charges	\$ 511,375	\$ 581,515	\$ 520,656	\$ 600,300	\$ 445,500	\$ 445,500	\$ 607,667	\$ 573,500	28.7%	\$ 573,500	\$ 573,500
1701	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 1,860	\$ -	\$ -	\$ 71	\$ -	0.0%	\$ -	\$ -
1801	Sale of Fixed Assets	\$ -	\$ 3,095	\$ -	\$ -	\$ -	\$ -	\$ 19,670	\$ -	0.0%	\$ -	\$ -
1810	RSTP Transfer-In	\$ 329,725	\$ 329,725		\$ -	\$ -	\$ -			0.0%	\$ -	\$ -
	Prior Year Fund Balance	\$ 835,198	\$ 822,141	\$ 701,649	\$ 151,855	\$ -	\$ -		\$ 161,909	0.0%	\$ 161,909	\$ 161,909
Total		\$ 3,724,377	\$ 4,116,977	\$ 3,696,287	\$ 3,614,725	\$ 3,622,418	\$ 3,622,418	\$ 2,895,423	\$ 3,944,027	8.9%	\$ 3,944,027	\$ 3,944,027

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
SOLID WASTE ENTERPRISE - FUND 18												
1210	Solid Waste Bond							\$ 89,672	\$ 527,000	100.0%	\$ 527,000	\$ 527,000
1211	Non-Participant Surcharge							\$ 1,200	\$ 1,200	100.0%	\$ 1,200	\$ 1,200
1212	Tipping Fees							\$ 1,100,000	\$ 1,350,000	100.0%	\$ 1,350,000	\$ 1,350,000
1213	White Goods							\$ -	\$ -	0.0%	\$ -	\$ -
1214	Building Permits - Town							\$ -	\$ -	0.0%	\$ -	\$ -
1401	Interest							\$ 9,786	\$ 5,000	100.0%	\$ 5,000	\$ 5,000
1538	Oil Opportunity Grant							\$ -	\$ -	0.0%	\$ -	\$ -
1602	Parcel Fees							\$ 668,000	\$ 597,000	100.0%	\$ 597,000	\$ 597,000
1701	Miscellaneous Revenue							\$ 4,679	\$ 5,000	100.0%	\$ 5,000	\$ 5,000
1702	Prior Year Revenue							\$ -	\$ -	0.0%	\$ -	\$ -
1810	Transfers In							\$ -	\$ -	0.0%	\$ -	\$ -
	Prior Year Gross Revenue	\$ 3,700,835	\$ 1,625,702	\$ 2,635,244	\$ 776,148	\$ 2,649,300	\$ 2,649,300	\$ -	\$ -	-100.0%	\$ -	\$ -
Total		\$ 3,700,835	\$ 1,625,702	\$ 2,635,244	\$ 776,148	\$ 2,649,300	\$ 2,649,300	\$ 1,873,337	\$ 2,485,200	-6.2%	\$ 2,485,200	\$ 2,485,200

CHILD SUPPORT SERVICES - FUND 131												
1401	Interest							\$ 6,190	\$ -	100.0%	\$ -	\$ -
1545	State - Transition Funding							\$ 20,987	\$ -	100.0%	\$ -	\$ -
1546	State - Child Support							\$ 306,373	\$ 483,733	100.0%	\$ 483,733	\$ 483,733
	Prior Year Gross Revenue	\$ 315,117	\$ 364,539	\$ 324,841	\$ 429,312	\$ 480,000	\$ 480,000	\$ -	\$ -	0.0%	\$ -	\$ -
Total		\$ 315,117	\$ 364,539	\$ 324,841	\$ 429,312	\$ 480,000	\$ 480,000	\$ 333,550	\$ 483,733	0.8%	\$ 483,733	\$ 483,733

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
HEALTH & HUMAN SERVICES AGENCY - FUND 10												
1401	Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	0.0%	\$ -	\$ -
1701	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,365	\$ -	0.0%	\$ -	\$ -
1810	Transfers in	\$ -	\$ -	\$ -	\$ 236,277	\$ 247,082	\$ 247,082	\$ 247,082	\$ 303,285	22.7%	\$ 303,285	\$ 303,285
Total		\$ -	\$ -	\$ -	\$ 236,277	\$ 247,082	\$ 247,082	\$ 250,247	\$ 303,285	22.7%	\$ 303,285	\$ 303,285

HEALTH EDUCATION & PROMOTION - FUND 11												
1401	Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,200)	\$ -	0.0%	\$ -	\$ -
1525	State - Health Education/Tobacco				\$ 187,498	\$ 150,000	\$ 150,000	\$ 220,612	\$ 150,000		\$ 150,000	\$ 150,000
1701	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000	0.0%	\$ 54,000	\$ 54,000
1810	Transfers in	\$ -	\$ -	\$ -	\$ 82,896	\$ 52,812	\$ 52,812	\$ 52,335	\$ 136,470	158.4%	\$ 136,470	\$ 136,470
	Prior Year Revenues	\$ 187,500	\$ 113,365	\$ 38,191	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Total		\$ 187,500	\$ 113,365	\$ 38,191	\$ 270,394	\$ 202,812	\$ 202,812	\$ 267,747	\$ 340,470	67.9%	\$ 340,470	\$ 340,470

SOCIAL SERVICES - FUND 12												
1401	Interest	Formerly in GF	Formerly in GF	Formerly in GF	\$ (16,969)			\$ (48,000)		0.0%	\$ -	\$ -
1511	State - Public Assistance Administration	Formerly in GF	Formerly in GF	Formerly in GF				\$ 693,780	\$ 912,213	100.0%	\$ 912,213	\$ 912,213
1512	State - Public Assistance Programs	Formerly in GF	Formerly in GF	Formerly in GF				\$ 221,096	\$ 254,879	100.0%	\$ 254,879	\$ 254,879
1551	Realignment - Welfare Trust	Formerly in GF	Formerly in GF	Formerly in GF				\$ 261,582	\$ 322,025	100.0%	\$ 322,025	\$ 322,025
1560	Federal - Public Assistance Administration	Formerly in GF	Formerly in GF	Formerly in GF				\$ 1,248,157	\$ 1,415,822	100.0%	\$ 1,415,822	\$ 1,415,822
1561	Federal - Public Assistance Programs	Formerly in GF	Formerly in GF	Formerly in GF				\$ 78,452	\$ 214,894	100.0%	\$ 214,894	\$ 214,894
1701	Miscellaneous Revenue	Formerly in GF	Formerly in GF	Formerly in GF				\$ 7,161	\$ 10,000	100.0%	\$ 10,000	\$ 10,000
1702	Prior Year Revenue	Formerly in GF	Formerly in GF	Formerly in GF				\$ -	\$ -	100.0%	\$ -	\$ -
1810	Operating Transfers In	Formerly in GF	Formerly in GF	Formerly in GF				\$ 109,260	\$ 213,996	0.0%	\$ 213,996	\$ 213,996
	Prior Year Gross Revenue	Formerly in GF	Formerly in GF	Formerly in GF	\$ 2,417,854	\$ 2,953,374	\$ 2,953,374	\$ -	\$ -	-100.0%	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ 2,400,885	\$ 2,953,374	\$ 2,953,374	\$ 2,571,487	\$ 3,343,829	13.2%	\$ 3,343,829	\$ 3,343,829

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
MENTAL HEALTH - FUND 13												
1305	B/A 1463.14 PC Fines	Formerly in GF	Formerly in GF	Formerly in GF				\$ 4,600	\$ 4,300	0.0%	\$ 4,300	\$ 4,300
1306	Special Alcohol Fines	Formerly in GF	Formerly in GF	Formerly in GF				\$ 7,994	\$ 8,249	0.0%	\$ 8,249	\$ 8,249
1401	Interest	Formerly in GF	Formerly in GF	Formerly in GF				\$ 8,167	\$ -	100.0%	\$ -	\$ -
1515	State - Safe & Drug Free School Grant								\$ 168,665	0.0%	\$ 168,665	\$ 168,665
1516	State - Incentive Grant A&D								\$ 196,632	0.0%	\$ 196,632	\$ 196,632
1522	State - Mental Health	Formerly in GF	Formerly in GF	Formerly in GF				\$ 135,079	\$ 255,827	100.0%	\$ 255,827	\$ 255,827
1523	State - Alcohol & Drug	Formerly in GF	Formerly in GF	Formerly in GF				\$ 875,362	\$ 487,315	100.0%	\$ 487,315	\$ 487,315
1528	State - Prop 36	Formerly in GF	Formerly in GF	Formerly in GF				\$ -	\$ 206,613	100.0%	\$ 206,613	\$ 206,613
1553	Realignment - Mental Health	Formerly in GF	Formerly in GF	Formerly in GF				\$ 448,422	\$ 503,200	100.0%	\$ 503,200	\$ 503,200
1565	Fed - Alcohol & Drug Program								\$ 172,541	0.0%	\$ 172,541	\$ 172,541
1630	Mental Health Fees	Formerly in GF	Formerly in GF	Formerly in GF				\$ 32,693	\$ 15,000	100.0%	\$ 15,000	\$ 15,000
1631	Drug & Alcohol Fees	Formerly in GF	Formerly in GF	Formerly in GF				\$ 59,188	\$ 61,008	100.0%	\$ 61,008	\$ 61,008
1632	ESPL Fees	Formerly in GF	Formerly in GF	Formerly in GF				\$ 5,821	\$ 2,500	100.0%	\$ 2,500	\$ 2,500
1633	Sober Living Rent	Formerly in GF	Formerly in GF	Formerly in GF				\$ 20,756	\$ 5,500	100.0%	\$ 5,500	\$ 5,500
1701	Miscellaneous Revenue	Formerly in GF	Formerly in GF	Formerly in GF				\$ 3,484	\$ -	0.0%	\$ -	\$ -
1702	Miscellaneous Revenue A&D								\$ -	0.0%	\$ -	\$ -
1801	Operating Transfers In	Formerly in GF	Formerly in GF	Formerly in GF				\$ 129,814	\$ 7,149	100.0%	\$ 7,149	\$ 7,149
1811	Operating Transfers In A&D								\$ -	0.0%	\$ -	\$ -
	Prior Year Gross Revenue	Formerly in GF	Formerly in GF	Formerly in GF	\$ 1,990,651	\$ 2,188,817	\$ 2,188,817	\$ -	\$ -	100.0%	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ 1,990,651	\$ 2,188,817	\$ 2,188,817	\$ 1,731,379	\$ 2,094,499	-4.3%	\$ 2,094,499	\$ 2,094,499

FAMILIES IN PARTNERSHIP (FIP) - FUND 16

1209	Fees							\$ 82,569	\$ 91,813	100.0%	\$ 91,813	\$ 91,813
1401	Interest							\$ (300)	\$ -	100.0%	\$ -	\$ -
1512	State - Grant							\$ -	\$ -	100.0%	\$ -	\$ -
1701	Miscellaneous Revenue							\$ 5,969	\$ 51,000	100.0%	\$ 51,000	\$ 51,000
1810	Operating Transfers In							\$ 68,822	\$ 368,285	100.0%	\$ 368,285	\$ 368,285
	Prior Year Gross Revenue				\$ 271,451	\$ 394,477	\$ 394,477	\$ -	\$ -	100.0%	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ 271,451	\$ 394,477	\$ 394,477	\$ 157,060	\$ 511,098	29.6%	\$ 511,098	\$ 511,098

MH SERVICES ACT - FUND 173

1209	Fees									0.0%	\$ -	\$ -
1401	Interest									0.0%	\$ -	\$ -
1523	State - Mental Health Services Act								\$ 353,312	100.0%	\$ 353,312	\$ 353,312
1524	State - MHSA Start up Revenue									0.0%	\$ -	\$ -
1701	Miscellaneous Revenue									0.0%	\$ -	\$ -
1810	Operating Transfers In									0.0%	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353,312	100.0%	\$ 353,312	\$ 353,312

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
PUBLIC HEALTH - FUND 14												
1209	Map Fees							\$ 10,705	\$ 10,000	100.0%	\$ 10,000	\$ 10,000
1210	Septic Systems							\$ 34,470	\$ 25,000	100.0%	\$ 25,000	\$ 25,000
1211	Well Permits							\$ 21,665	\$ 15,000	100.0%	\$ 15,000	\$ 15,000
1212	Food Permits							\$ 87,685	\$ 51,000	100.0%	\$ 51,000	\$ 51,000
1213	Pool Permits							\$ 68,716	\$ 36,000	100.0%	\$ 36,000	\$ 36,000
1214	Underground Tank Permits							\$ 91,182	\$ 47,000	100.0%	\$ 47,000	\$ 47,000
1215	Small Water System - County							\$ 62,771	\$ 34,000	100.0%	\$ 34,000	\$ 34,000
1216	Small Water System - Alpine County							\$ 34,000	\$ 17,000	100.0%	\$ 17,000	\$ 17,000
1217	LEA - Alpine County							\$ -	\$ 4,000	100.0%	\$ 4,000	\$ 4,000
1218	LEA - Solid Waste							\$ 17,125	\$ 9,000	100.0%	\$ 9,000	\$ 9,000
1302	VC 27360 - Car Seat Safety							\$ 1,383	\$ 2,000	100.0%	\$ 2,000	\$ 2,000
1401	Interest							\$ 1,000	\$ -	0.0%	\$ -	\$ -
1512	State - LEA Grant							\$ 22,431	\$ 18,100	100.0%	\$ 18,100	\$ 18,100
1515	State - Maternal Child Health							\$ 50,165	\$ 131,850	100.0%	\$ 131,850	\$ 131,850
1517	State - CHDP Grant							\$ 11,737	\$ 95,923	100.0%	\$ 95,923	\$ 95,923
1518	State - HIV Testing Grant							\$ 3,347	\$ 6,905	100.0%	\$ 6,905	\$ 6,905
1519	State - HIV Surveillance							\$ -	\$ 3,000	100.0%	\$ 3,000	\$ 3,000
1520	State - Ryan White HIV Grant							\$ 10,627	\$ 15,000	100.0%	\$ 15,000	\$ 15,000
1522	State - Aids Education & Prevention							\$ 39,745	\$ -	0.0%	\$ -	\$ -
1524	State - Subvention Funds							\$ 9,156	\$ 9,340	100.0%	\$ 9,340	\$ 9,340
1526	State - Foster Care							\$ 4,381	\$ 9,434	100.0%	\$ 9,434	\$ 9,434
1527	State - MTP							\$ -	\$ 25,847	100.0%	\$ 25,847	\$ 25,847
1552	State - Health Realignment							\$ 295,775	\$ 646,146	100.0%	\$ 646,146	\$ 646,146
1554	State - CCS Realignment							\$ 44,354	\$ 76,926	100.0%	\$ 76,926	\$ 76,926
1555	State - Immunization Grant							\$ 5,000	\$ 5,000	100.0%	\$ 5,000	\$ 5,000
1558	State - SPWS Agumentation Grant							\$ 7,423	\$ 28,055	100.0%	\$ 28,055	\$ 28,055
1560	State - Prop 10 Home Visit							\$ 167,055	\$ 210,000	100.0%	\$ 210,000	\$ 210,000
1638	Administrative CCS							\$ 95,656	\$ 176,260	100.0%	\$ 176,260	\$ 176,260
1701	Miscellaneous Revenue							\$ 46,864	\$ 25,000	100.0%	\$ 25,000	\$ 25,000
1810	Operating Transfers In							\$ 394,297	\$ -	0.0%	\$ -	\$ -
	Prior Year Gross Revenue	\$ 1,157,523	\$ 695,914	\$ 726,535	\$ 2,400,000	\$ 2,361,285	\$ 2,361,285	\$ -	\$ -	-100.0%	\$ -	\$ -
Total		\$ 1,157,523	\$ 695,914	\$ 726,535	\$ 2,400,000	\$ 2,361,285	\$ 2,361,285	\$ 1,638,714	\$ 1,732,786	-26.6%	\$ 1,732,786	\$ 1,732,786

REVENUES, TRANSFERS AND OTHER FUNDS

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
HHSA SICK & VACATION TRUST - FUND 17												
1401	Interest							\$ 1,517	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
1701	Miscellaneous Revenue							\$ 27,374	\$ 34,590	100.0%	\$ 34,590	\$ 34,590
1810	Operating Transfers In							\$ -	\$ -	100.0%	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,891	\$ 35,590	100.0%	\$ 35,590	\$ 35,590

BIO-TERRORISM TRUST/GRANT												
1401	Interest	\$ -	\$ -	\$ -	\$ 483	\$ -	\$ -	\$ (500)	\$ -	0.0%	\$ -	\$ -
1560	Federal Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	100.0%	\$ 110,000	\$ 110,000
	Pandemic Flu Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000		\$ 125,000	\$ 125,000
	HRSA Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,000	0.0%	\$ 142,000	\$ 142,000
1701	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 283,730	\$ -	\$ -	\$ 175,287	\$ -	-100.0%	\$ -	\$ -
1810	Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
	Prior Year Gross Revenue			\$ 96,102	\$ 250,000	\$ 190,000	\$ 190,000	\$ -	\$ -	-100.0%	\$ -	\$ -
Total		\$ -	\$ -	\$ 96,102	\$ 534,214	\$ 190,000	\$ 190,000	\$ 174,787	\$ 377,000	98.4%	\$ 377,000	\$ 377,000

SECTION B
EXPENDITURES

EXPENDITURES AND TRANSFERS

Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
GENERAL FUND											
ASSESSOR											
Assessor	\$ 550,248	\$ 661,223	\$ 715,319	\$ 1,026,935	\$ 1,622,101	\$ 1,622,101	\$ 1,224,208	\$ 1,567,056	-3.4%	\$ 1,606,867	\$ 1,667,959
Subtotal	\$ 550,248	\$ 661,223	\$ 715,319	\$ 1,026,935	\$ 1,622,101	\$ 1,622,101	\$ 1,224,208	\$ 1,567,056	28.0%	\$ 1,606,867	\$ 1,667,959
AUDITOR-CONTROLLER											
Auditor-Controller	\$ 362,704	\$ 411,040	\$ 433,798	\$ 524,717	\$ 624,780	\$ 624,780	\$ 591,217	\$ 668,742	7.0%	\$ 686,874	\$ 714,619
Annual Audit	\$ 30,000	\$ 40,000	\$ 39,500	\$ 41,000	\$ 47,000	\$ 47,000	\$ 41,000	\$ 41,000	-12.8%	\$ 43,000	\$ 49,000
Subtotal	\$ 392,704	\$ 451,040	\$ 473,298	\$ 565,717	\$ 671,780	\$ 671,780	\$ 632,217	\$ 709,742	12.3%	\$ 729,874	\$ 763,619
BOARD OF SUPERVISORS											
Board of Supervisors	\$ 207,538	\$ 300,058	\$ 356,636	\$ 380,582	\$ 436,778	\$ 436,778	\$ 431,984	\$ 381,979	-16.2%	\$ 390,619	\$ 403,772
Contributions to Non-County Agencies	\$ 42,152	\$ 47,659	\$ 35,100	\$ 49,100	\$ 61,100	\$ 61,100	\$ 59,922	\$ 35,100	-42.6%	\$ 35,100	\$ 35,100
Subtotal	\$ 249,690	\$ 347,717	\$ 391,736	\$ 429,682	\$ 497,878	\$ 497,878	\$ 491,905	\$ 417,079	-15.2%	\$ 425,719	\$ 438,872
COMMUNITY DEVELOPMENT											
Planning/LTC	\$ 477,784	\$ 511,110	\$ 501,558	\$ 535,478	\$ 583,604	\$ 583,604	\$ 600,248	\$ 655,666	12.3%	\$ 673,938	\$ 701,807
Building Inspection	\$ 263,534	\$ 282,473	\$ 305,696	\$ 374,791	\$ 365,249	\$ 365,249	\$ 403,954	\$ 437,613	19.8%	\$ 447,962	\$ 463,754
Code Enforcement	\$ 29,695	\$ 46,870	\$ 47,393	\$ 40,815	\$ 63,865	\$ 63,865	\$ 54,195	\$ 65,818	3.1%	\$ 67,550	\$ 70,227
Housing Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,703	100.0%	\$ 14,108	\$ 14,726
Planning Commission	\$ 6,167	\$ 7,212	\$ 7,500	\$ 6,363	\$ 11,300	\$ 11,300	\$ 9,311	\$ 11,300	0.0%	\$ 11,519	\$ 11,874
LAFCO	\$ 9,818	\$ 11,375	\$ 9,781	\$ 9,298	\$ 27,250	\$ 27,250	\$ 25,676	\$ 30,808	13.1%	\$ 31,626	\$ 32,869
Regional Planning Advisory Committees	\$ 25,366	\$ 23,178	\$ 36,228	\$ 50,012	\$ 55,164	\$ 55,164	\$ 55,024	\$ 63,254	14.7%	\$ 65,083	\$ 67,880
Collaborative Planning Team	\$ 18,482	\$ 20,620	\$ 31,494	\$ 33,206	\$ 39,290	\$ 39,290	\$ 39,592	\$ 43,035	9.5%	\$ 44,305	\$ 46,237
South County Administration - Minaret	\$ 196,624	\$ 199,865	\$ 181,029	\$ 163,879	\$ 175,944	\$ 175,944	\$ 168,384	\$ 190,714	8.4%	\$ 194,224	\$ 199,686
Subtotal	\$ 1,027,469	\$ 1,102,703	\$ 1,120,680	\$ 1,213,841	\$ 1,321,666	\$ 1,321,666	\$ 1,356,383	\$ 1,511,911	11.5%	\$ 1,550,314	\$ 1,609,061
COUNTY ADMINISTRATIVE OFFICE											
CAO Administration	\$ 314,343	\$ 351,561	\$ 214,537	\$ 416,719	\$ 587,241	\$ 587,241	\$ 581,216	\$ 656,221	11.7%	\$ 672,667	\$ 698,410
Human Resources	\$ -	\$ -	\$ 92,611	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Risk Management	\$ -	\$ -	\$ 64,524	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Subtotal	\$ 314,343	\$ 351,561	\$ 371,673	\$ 416,719	\$ 587,241	\$ 587,241	\$ 581,216	\$ 656,221	11.7%	\$ 672,667	\$ 698,410
COUNTY CLERK-RECORDER											
Clerk-Recorder	\$ 260,477	\$ 227,341	\$ 264,380	\$ 281,904	\$ 310,705	\$ 310,705	\$ 311,604	\$ 439,018	41.3%	\$ 451,333	\$ 470,201
Elections	\$ 38,644	\$ 28,874	\$ 73,137	\$ 86,000	\$ 100,000	\$ 100,000	\$ 99,542	\$ 108,144	8.1%	\$ 108,144	\$ 108,144
Subtotal	\$ 299,121	\$ 256,215	\$ 337,517	\$ 367,904	\$ 410,705	\$ 410,705	\$ 411,146	\$ 547,162	33.2%	\$ 559,477	\$ 578,345
COUNTY COUNSEL											
County Counsel	\$ 275,181	\$ 311,045	\$ 369,131	\$ 423,710	\$ 457,872	\$ 457,872	\$ 508,938	\$ 567,007	23.8%	\$ 582,307	\$ 605,912
South County Administration - Sierra	\$ 64,746	\$ 73,867	\$ 83,861	\$ 103,223	\$ 110,152	\$ 110,152	\$ 111,391	\$ 132,666	20.4%	\$ 134,703	\$ 137,875
Subtotal	\$ 339,927	\$ 384,911	\$ 452,992	\$ 526,933	\$ 568,024	\$ 568,024	\$ 620,328	\$ 699,673	23.2%	\$ 717,011	\$ 743,787

EXPENDITURES AND TRANSFERS

Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
DISTRICT ATTORNEY											
District Attorney	\$ 500,299	\$ 514,593	\$ 612,180	\$ 676,015	\$ 832,833	\$ 832,833	\$ 714,778	\$ 1,374,329	65.0%	\$ 1,410,914	\$ 1,462,094
Victim/Witness Grant Program	\$ 70,361	\$ 79,857	\$ 56,494	\$ 67,990	\$ 82,904	\$ 82,904	\$ 72,779	\$ 74,406	-10.3%	\$ 74,406	\$ 74,406
Drug Task Force	\$ -	\$ -	\$ -	\$ 163,613	\$ 178,000	\$ 178,000	\$ 145,388	\$ 111,000	-37.6%	\$ 111,000	\$ 111,000
Subtotal	\$ 570,660	\$ 594,449	\$ 668,675	\$ 744,005	\$ 915,737	\$ 915,737	\$ 787,556	\$ 1,448,735	58.2%	\$ 1,485,320	\$ 1,536,500

ENERGY MANAGEMENT AND ECONOMIC DEVELOPMENT											
Energy Management	\$ 98,171	\$ 100,309	\$ 75,782	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Economic Development	\$ 49,948	\$ 61,969	\$ 104,424	\$ 166,230	\$ 193,502	\$ 193,502	\$ 177,758	\$ 206,326	6.6%	\$ 212,210	\$ 221,362
Subtotal	\$ 148,119	\$ 162,278	\$ 180,206	\$ 166,230	\$ 193,502	\$ 193,502	\$ 177,758	\$ 206,326	6.6%	\$ 212,210	\$ 221,362

INFORMATION TECHNOLOGY											
Information Technology	\$ 412,524	\$ 446,442	\$ 593,163	\$ 569,987	\$ 672,100	\$ 672,100	\$ 638,632	\$ 889,875	32.4%	\$ 910,616	\$ 942,882
Subtotal	\$ 412,524	\$ 446,442	\$ 593,163	\$ 569,987	\$ 672,100	\$ 672,100	\$ 638,632	\$ 889,875	32.4%	\$ 910,616	\$ 942,882

HEALTH											
Bridgeport Clinic	\$ 365,000	\$ 100,000	\$ 188,500	\$ 240,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 175,000	-18.6%	\$ 175,000	\$ 175,000
Emergency Medical Services	\$ 1,174,136	\$ 1,498,043	\$ 1,978,244	\$ 2,266,909	\$ 2,623,809	\$ 2,623,809	\$ 2,637,091	\$ 2,804,050	6.9%	\$ 2,867,361	\$ 2,963,442
Animal Control	\$ 169,541	\$ 246,247	\$ 270,395	\$ 267,449	\$ 358,421	\$ 358,421	\$ 305,425	\$ 365,056	1.9%	\$ 374,460	\$ 388,840
South County Animal Shelter	\$ 58,892	\$ 59,673	\$ 58,386	\$ 72,626	\$ 94,706	\$ 94,706	\$ 77,793	\$ 95,168	0.5%	\$ 96,856	\$ 99,341
Subtotal	\$ 1,767,569	\$ 1,903,962	\$ 2,495,525	\$ 2,846,984	\$ 3,291,936	\$ 3,291,936	\$ 3,235,309	\$ 3,439,274	4.5%	\$ 3,513,677	\$ 3,626,622

HEALTH AND HUMAN SERVICES											
Mental Health	\$ -	\$ -	\$ -	\$ -	\$ 13,149	\$ 13,149	\$ 13,149	\$ 7,149	-45.6%	\$ 7,149	\$ 7,149
Social Services	\$ -	\$ -	\$ -	\$ -	\$ 153,666	\$ 153,666	\$ 191,178	\$ 225,000	46.4%	\$ 225,000	\$ 225,000
Title IVE Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	100.0%	\$ -	\$ -
Health Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 166,815	\$ 166,815	\$ 204,327	\$ 382,149	129.1%	\$ 232,149	\$ 232,149

MENTAL HEALTH											
Mental Health	\$ 493,012	\$ 500,148	\$ 737,897	NOW IN	0.0%	NOW IN	NOW IN				
Residential Treatment Facility (ESPL)	\$ 420,304	\$ 457,550	\$ 489,639	FUND 13	0.0%	FUND 13	FUND 13				
Mandatory Servie Program (MSP) Prop 36	\$ 158,145	\$ 145,716	\$ 148,196						0.0%		
Children System of Care	\$ 296,656	\$ 203,056	\$ 198,734						0.0%		
Child Abuse (CAPIT)	\$ 274,032	\$ 164,627	\$ 107,357						0.0%		
Challenge Program	\$ -	\$ -	\$ -						0.0%		
Subtotal	\$ 1,642,149	\$ 1,471,098	\$ 1,681,823	\$ -	#DIV/0!	\$ -	\$ -				

PROBATION											
Probation	\$ 288,283	\$ 348,415	\$ 315,967	\$ 388,814	\$ 589,394	\$ 541,480	\$ 426,511	\$ 420,862	-22.3%	\$ 432,315	\$ 449,307
Juvenile Detention Center	\$ 402	\$ 619	\$ 7,080	\$ 19,833	\$ 91,758	\$ 81,950	\$ 47,253	\$ 37,082	-54.8%	\$ 37,371	\$ 37,838
OCJP - Challenge (CAPS) Grant	\$ 39,507	\$ 12,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
OCJP - Jail Removal Grant	\$ 94,143	\$ 35,727	\$ 61,506	\$ 50,164	\$ -	\$ 57,722	\$ 42,489	\$ 57,522	-100.0%	\$ 57,522	\$ 57,522
Subtotal	\$ 422,335	\$ 397,648	\$ 384,553	\$ 458,811	\$ 681,152	\$ 681,152	\$ 516,254	\$ 515,467	-24.3%	\$ 527,209	\$ 544,667

EXPENDITURES AND TRANSFERS

Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
PUBLIC DEFENDER											
Public Defender	\$ 376,876	\$ 339,879	\$ 361,329	\$ 389,276	\$ 411,000	\$ 422,968	\$ 428,628	\$ 485,000	14.7%	\$ 502,000	\$ 519,680
Subtotal	\$ 376,876	\$ 339,879	\$ 361,329	\$ 389,276	\$ 411,000	\$ 422,968	\$ 428,628	\$ 485,000	14.7%	\$ 502,000	\$ 519,680

PUBLIC WORKS

Public Works	\$ 571,298	\$ 498,684	\$ 370,496	\$ 397,242	\$ 572,700	\$ 572,700	\$ 470,470	\$ 628,338	9.7%	\$ 707,915	\$ 726,901
County Buildings	\$ 517,853	\$ 566,733	\$ 608,141	\$ 635,741	\$ 741,050	\$ 741,050	\$ 707,253	\$ 829,738	12.0%	\$ 891,110	\$ 902,468
Parks and Facilities	\$ 409,115	\$ 433,812	\$ 497,903	\$ 691,732	\$ 725,800	\$ 725,800	\$ 654,213	\$ 644,801	-11.2%	\$ 721,868	\$ 738,672
Airports	\$ 32,550	\$ 51,707	\$ 49,700	\$ 38,185	\$ 39,800	\$ 39,800	\$ 43,192	\$ 42,900	7.8%	\$ 42,900	\$ 42,900
Street Lights	\$ 34,146	\$ 28,773	\$ 28,507	\$ 27,000	\$ 33,000	\$ 33,000	\$ 26,930	\$ 33,000	0.0%	\$ 33,000	\$ 33,000
Museum	\$ 3,267	\$ 2,649	\$ 2,333	\$ 3,150	\$ 3,200	\$ 3,200	\$ 2,627	\$ 3,300	3.1%	\$ 3,300	\$ 3,300
Subtotal	\$ 1,568,228	\$ 1,582,358	\$ 1,557,080	\$ 1,793,050	\$ 2,115,550	\$ 2,115,550	\$ 1,904,683	\$ 2,182,077	3.1%	\$ 2,400,093	\$ 2,447,241

SHERIFF-CORONER

Sheriff-Coroner	\$ 2,571,355	\$ 2,904,019	\$ 2,888,888	\$ 3,425,590	\$ 3,523,754	\$ 3,857,754	\$ 3,743,482	\$ 4,121,263	6.8%	\$ 4,289,263	\$ 4,485,002
Jail	\$ 995,352	\$ 1,225,019	\$ 1,211,786	\$ 1,437,798	\$ 1,451,496	\$ 1,451,496	\$ 1,501,704	\$ 1,770,097	21.9%	\$ 1,857,860	\$ 1,952,175
Drug Task Force	\$ 116,268	\$ 155,670	\$ 143,012	\$ 163,613	\$ 178,000	\$ 178,000	\$ 145,388	\$ 111,000	-37.6%	\$ 111,000	\$ 111,000
Emergency Services	\$ 117,078	\$ 130,181	\$ 125,035	\$ 137,852	\$ 145,801	\$ 145,801	\$ 163,818	\$ 180,460	23.8%	\$ 188,816	\$ 196,643
Radio Communications	\$ 202,094	\$ 95,316	\$ 100,551	\$ 158,954	\$ 138,400	\$ 138,400	\$ 125,280	\$ 189,600	37.0%	\$ 189,600	\$ 189,600
Boating Enforcement	\$ 134,795	\$ 117,729	\$ 132,879	\$ 154,542	\$ 172,357	\$ 172,357	\$ 149,458	\$ 161,494	-6.3%	\$ 168,545	\$ 176,721
Off-Highway Motor Vehicle Program	\$ 72,228	\$ 33,648	\$ 17,980	\$ 12,217	\$ 41,500	\$ 41,500	\$ -	\$ -	-100.0%	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -	\$ 245,608	\$ 426,692	\$ 426,692	\$ 209,535	\$ 473,250	10.9%	\$ 473,250	\$ 473,250
Copsmore Technology	\$ 65,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Subtotal	\$ 4,274,559	\$ 4,661,582	\$ 4,620,132	\$ 5,736,174	\$ 6,078,000	\$ 6,412,000	\$ 6,038,665	\$ 7,007,164	9.3%	\$ 7,278,334	\$ 7,584,391

SOCIAL SERVICES

Welfare Administration	\$ 1,321,809	\$ 1,321,809	\$ 1,418,123	NOW IN	0.0%	NOW IN	NOW IN				
Aid Programs	\$ 705,833	\$ 705,833	\$ 653,238	FUND 12	0.0%	FUND 12	FUND 12				
General Relief	\$ 61,316	\$ 61,316	\$ 39,229						0.0%		
Subtotal	\$ -	\$ 2,088,959	\$ 2,110,590	\$ -	0.0%	\$ -	\$ -				

SUPERIOR & MUNICIPAL COURT

Court Operations (County MOE's)	\$ 518,277	\$ 551,818	\$ 553,700	\$ 570,322	\$ 740,000	\$ 740,000	\$ 742,943	\$ 806,700	9.0%	\$ 826,570	\$ 848,427
Grand Jury	\$ 9,337	\$ 10,997	\$ 4,660	\$ 5,860	\$ 14,500	\$ 14,500	\$ 6,307	\$ 14,500	0.0%	\$ 14,500	\$ 14,500
Subtotal	\$ -	\$ 562,815	\$ 558,360	\$ 576,182	\$ 754,500	\$ 754,500	\$ 749,251	\$ 821,200	8.8%	\$ 841,070	\$ 862,927

TREASURER-TAX COLLECTOR

Treasurer-Tax Collector	\$ 244,359	\$ 250,810	\$ 308,207	\$ 325,155	\$ 327,046	\$ 327,046	\$ 315,997	\$ 491,458	50.3%	\$ 517,215	\$ 544,483
Subtotal	\$ 244,359	\$ 250,810	\$ 308,207	\$ 325,155	\$ 327,046	\$ 327,046	\$ 315,997	\$ 491,458	50.3%	\$ 517,215	\$ 544,483

EXPENDITURES AND TRANSFERS

Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
NON-DEPARTMENTAL											
Insurance (Workers' Comp & Liability)	\$ 677,000	\$ 1,154,420	\$ 1,258,309	\$ 1,280,823	\$ 1,411,000	\$ 1,411,000	\$ 1,411,000	\$ 1,300,950	-7.8%	\$ 1,300,950	\$ 1,300,950
Retired Employee Benefits	\$ 656,431	\$ 1,050,173	\$ 930,964	\$ 916,000	\$ 932,000	\$ 932,000	\$ 932,000	\$ 945,000	1.4%	\$ 945,000	\$ 945,000
Advertising & Promotion	\$ 147,291	\$ 325,753	\$ 291,200	\$ 268,767	\$ 260,740	\$ 260,740	\$ 264,811	\$ 280,479	7.6%	\$ 280,479	\$ 280,479
Central Services	\$ 196,049	\$ 366,717	\$ 365,682	\$ 412,760	\$ 447,600	\$ 447,600	\$ 441,089	\$ 469,000	4.8%	\$ 469,000	\$ 469,000
Sealer - Agricultural Commissioner	\$ 103,161	\$ 157,329	\$ 123,298	\$ 129,626	\$ 132,000	\$ 132,000	\$ 121,220	\$ 140,000	6.1%	\$ 140,000	\$ 140,000
Farm Advisor	\$ 24,324	\$ 28,400	\$ 28,665	\$ 27,678	\$ 28,500	\$ 28,500	\$ 26,804	\$ 28,500	0.0%	\$ 28,500	\$ 28,500
Veterans Service Officer	\$ 22,865	\$ 17,525	\$ 28,800	\$ 26,264	\$ 30,000	\$ 30,000	\$ 28,201	\$ 29,500	-1.7%	\$ 29,500	\$ 29,500
County Law Library	\$ 17,916	\$ 19,300	\$ 16,600	\$ 16,600	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	\$ 16,000	\$ 16,000
Subtotal	\$ 1,845,037	\$ 3,119,617	\$ 3,043,517	\$ 3,078,518	\$ 3,257,840	\$ 3,257,840	\$ 3,241,125	\$ 3,209,429	-1.5%	\$ 3,209,429	\$ 3,209,429
Subtotal General Fund (Operating)	\$ 16,445,917	\$ 21,137,268	\$ 22,426,376	\$ 21,232,105	\$ 24,544,573	\$ 24,890,541	\$ 23,555,589	\$ 27,186,998	9.2%	\$ 27,891,251	\$ 28,772,387

***Health, Child Support, and Superior/Municipal Court revenues and expenses are now included in separate funds (rather than the General Fund).

POLICY ITEMS

General Fund Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
CONTINGENCY - 1-CONTING-9101	\$ -	\$ -	\$ -		\$ 345,968	\$ -	\$ -		0.0%		
SALARY ADJUSTMENTS-1-CONTIG-	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 14,400	100.0%		
CAPITAL IMPROVEMENTS - 1-	\$ 146,007	\$ 715,000	\$ -	\$ 37,400					0.0%		
Recommended Policy Items								\$ 982,200			
Unallocated at the time of Proposed											
Total General Fund	\$ 19,539,004	\$ 21,852,268	\$ 22,426,376	\$ 21,269,505	\$ 24,890,541	\$ 24,890,541	\$ 23,555,589	\$ 28,183,598	13.2%	\$ 27,891,251	\$ 28,772,387

*** Note, this amount is for Health Ins Admin not calculated in Benefits - Est. GF Cost

EXPENDITURES AND TRANSFERS

Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
OTHER FUNDS											
Road Fund - Fund 2	\$ 3,943,140	\$ 3,615,349	\$ 3,807,176	\$ 3,699,158	\$ 3,845,400	\$ 3,845,400	\$ 3,667,980	\$ 4,200,466	9.2%	\$ 4,911,864	\$ 5,045,143
Solid Waste Enterprise Fund - Fund 18	\$ 3,837,368	\$ 2,105,068	\$ 2,812,597	\$ 1,991,482	\$ 2,769,750	\$ 2,769,750	\$ 1,948,200	\$ 2,566,501	-7.3%	\$ 2,586,400	\$ 2,609,320
Child Support Fund - Fund 131	\$ 290,751	\$ 351,796	\$ 422,673	\$ 402,380	\$ 479,157	\$ 479,157	\$ 408,575	\$ 485,360	1.3%	\$ 503,870	\$ 522,040
Health and Human Services - Fund 10	\$ -	\$ -	\$ -	\$ 236,277	\$ 250,163	\$ 250,163	\$ 269,758	\$ 303,285	21.2%	\$ 315,916	\$ 330,888
Health Promotion Division(Tobacco Educ)- Social Services - Fund 12	\$ 87,729	\$ 108,933	\$ 126,568	\$ 240,755	\$ 380,116	\$ 380,116	\$ 320,689	\$ 328,492	-13.6%	\$ 338,712	\$ 350,802
Mental Health - Fund 13	\$ -	\$ -	\$ -	\$ 1,859,520	\$ 2,270,013	\$ 2,270,013	\$ 2,232,388	\$ 2,692,828	18.6%	\$ 2,771,031	\$ 2,863,281
Mental Health/Alcohol - Fund 13	\$ -	\$ -	\$ -	\$ 2,051,064	\$ 2,098,060	\$ 2,098,060	\$ 2,039,151	\$ 842,614	-59.8%	\$ 865,617	\$ 892,799
Mnal Hlth-MH Services Act - Fund 173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,714	100.0%	\$ 113,140	\$ 114,829
Mntl Hlth-MHSA/Housing-Fund 173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,137	100.0%	\$ 256,009	\$ 266,250
Mntl Hlth-MHSA/Wellness-Fund 173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,194	100.0%	\$ 187,392	\$ 194,552
Health Fund - Fund 14	\$ 380,946	\$ 1,059,364	\$ 982,222	\$ 1,904,506	\$ 2,064,940	\$ 2,064,940	\$ 1,773,470	\$ 1,991,072	-3.6%	\$ 2,043,486	\$ 2,105,398
Families in Partnership - Fund 16	\$ -	\$ -	\$ -	\$ 226,289	\$ 394,478	\$ 394,478	\$ 211,210	\$ 511,098	29.6%	\$ 512,472	\$ 537,931
Bio-Terrorism Fund 175	\$ -	\$ -	\$ 77,336	\$ 137,691	\$ 189,999	\$ 189,999	\$ 255,304	\$ 406,160	113.8%	\$ 416,557	\$ 428,846
Total Special Funds	\$ 8,539,934	\$ 7,240,509	\$ 8,228,571	\$ 12,749,123	\$ 14,742,076	\$ 14,742,076	\$ 13,126,725	\$ 16,138,299	9.5%	\$ 17,125,529	\$ 17,603,573

*Health, Mental Health, Social Services, Child Support, and Superior Court revenues and expenses are now included in separate funds (rather than the General Fund).

SECTION C
DETAILED BUDGETS

GENERAL FUND BUDGETS

GENERAL FUND

GENERAL FUND BUDGETS

DEPARTMENT: ASSESSOR
DEPARTMENT NUMBER: 001-01-02-100

PURPOSE

The Assessor has the duty of preparing and maintaining the County assessment roll for taxation by the various taxing agencies and to develop and maintain a set of current maps delineating property ownership.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 428,244	\$ 480,237	\$ 472,696	\$ 712,150	\$ 1,168,672	\$ 1,168,672	\$ 836,211	\$ 975,032	-16.6%	\$ 1,004,283	\$ 1,054,497
2112	Overtime	\$ 2,300	\$ 863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	100.0%	\$ 15,000	\$ 15,000
2210	Employee Benefits	\$ 87,859	\$ 108,715	\$ 151,065	\$ 238,929	\$ 301,279	\$ 301,279	\$ 252,502	\$ 352,023	16.8%	\$ 362,584	\$ 373,462
3028	Telephone Expense	\$ 5,133	\$ 2,422	\$ 2,342	\$ 2,450	\$ 5,000	\$ 5,000	\$ 1,912	\$ 4,500	-10.0%	\$ 4,500	\$ 4,500
3120	Equipment Maintenance	\$ -	\$ -	\$ 3,186	\$ 3,950	\$ 5,000	\$ 5,000	\$ 4,659	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
3170	Memberships	\$ 1,594	\$ 1,795	\$ 1,476	\$ 770	\$ 1,000	\$ 1,000	\$ 960	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3200	Office Expense	\$ 6,923	\$ 5,645	\$ 12,793	\$ 7,667	\$ 8,000	\$ 8,000	\$ 13,936	\$ 15,000	87.5%	\$ 15,000	\$ 15,000
3239	Legal Services	\$ -	\$ -	\$ 19,750	\$ 10,225	\$ 75,000	\$ 75,000	\$ 16,679	\$ 30,000	-60.0%	\$ 30,000	\$ 30,000
3239.1	Legal Services - Geothermal	\$ -	\$ -	\$ 19,750	\$ 10,000	\$ -	\$ -	\$ 57,730	\$ -	0.0%	\$ -	\$ -
3245	Contract Services	\$ -	\$ 3,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	100.0%	\$ 100,000	\$ 100,000
3280	Memberships/Publications	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,629	\$ 1,500	50.0%	\$ 1,500	\$ 1,500
3295	Rents/Leases	\$ 2,337	\$ 3,048	\$ 2,895	\$ 2,193	\$ 4,000	\$ 4,000	\$ 3,579	\$ 6,000	50.0%	\$ 6,000	\$ 6,000
3301	Small Tools	\$ -	\$ 75	\$ 205	\$ 150	\$ 500	\$ 500	\$ 18	\$ 250	-50.0%	\$ 250	\$ 250
3312	Special Department	\$ -	\$ -	\$ -	\$ (49)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ 15,858	\$ 19,057	\$ 16,532	\$ 25,000	\$ 34,650	\$ 34,650	\$ 18,222	\$ 39,750	14.7%	\$ 39,750	\$ 39,750
5303	Equipment	\$ -	\$ 36,106	\$ 12,628	\$ 12,500	\$ 18,000	\$ 18,000	\$ 16,170	\$ 26,700	48.3%	\$ 26,700	\$ 26,700
TOTAL		\$ 550,248	\$ 661,223	\$ 715,319	\$ 1,026,935	\$ 1,622,101	\$ 1,622,101	\$ 1,224,208	\$ 1,571,756	-3.1%	\$ 1,611,567	\$ 1,672,659

AUDITOR COMMENTS

Salaries reflect the COLA increases relevant to the new MCPEA MOU in addition to the anticipated MCPEA Salary Survey and the Management Compensation Policy. **Benefits** includes a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution. **Policy items Requested** include \$6,700 for new furniture and \$5,400 for temporary, part-time help to assist with scanning assessor documents.

GENERAL FUND BUDGETS

DEPARTMENT: AUDITOR-CONTROLLER
DEPARTMENT NUMBER: 001-01-02-060

PURPOSE

To maintain the County's auditing records; to prepare audits for departments and special districts governed by the Board of Supervisors; to administer the payroll system for County employees; to monitor and prepare the County budget; to perform property tax calculations; to control fixed assets; to design the accounting system; to prepare and administer the A-87 Cost Allocation Plan and to prepare and coordinate claims for State-mandated costs (SB90).

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 241,316	\$ 262,952	\$ 302,976	\$ 345,929	\$ 415,443	\$ 415,443	\$ 411,700	\$ 440,239	6.0%	\$ 453,446	\$ 476,119
2112	Overtime	\$ -	\$ 59	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,000	-33.3%	\$ 1,000	\$ 1,000
2210	Employee Benefits	\$ 56,584	\$ 70,583	\$ 92,623	\$ 102,902	\$ 129,337	\$ 129,337	\$ 129,848	\$ 164,162	26.9%	\$ 169,087	\$ 174,160
3028	Telephone Expense	\$ 2,791	\$ 1,092	\$ 443	\$ 241	\$ 500	\$ 500	\$ 259	\$ 240	-52.0%	\$ 240	\$ 240
3120	Equipment Maintenance	\$ 587	\$ 365	\$ 298	\$ 400	\$ 500	\$ 500	\$ -	\$ 500	0.0%	\$ 500	\$ 500
3170	Memberships	\$ 570	\$ 585	\$ 590	\$ 745	\$ 1,000	\$ 1,000	\$ 650	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3200	Office Expense	\$ 14,022	\$ 8,983	\$ 10,645	\$ 15,000	\$ 15,000	\$ 15,000	\$ 13,097	\$ 15,100	0.7%	\$ 15,100	\$ 15,100
3236	Consulting Services	\$ 39,831	\$ 45,000	\$ 17,051	\$ 45,000	\$ 45,000	\$ 45,000	\$ 25,000	\$ 30,000	-33.3%	\$ 30,000	\$ 30,000
3335	Travel/Training	\$ 7,002	\$ 6,422	\$ 6,127	\$ 9,000	\$ 11,500	\$ 11,500	\$ 7,578	\$ 11,500	0.0%	\$ 11,500	\$ 11,500
5303	Equipment	\$ -	\$ 15,000	\$ 3,045	\$ 5,500	\$ 5,000	\$ 5,000	\$ 3,086	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
TOTAL		\$ 362,704	\$ 411,040	\$ 433,798	\$ 524,717	\$ 624,780	\$ 624,780	\$ 591,217	\$ 668,742	7.0%	\$ 686,874	\$ 714,619

AUDITOR COMMENTS

Salaries and Wages reflect the COLA increases relevant to the new MCPEA MOU in addition to the anticipated MCPEA Salary Survey and the Management Compensation Policy. **Employee Benefits** includes a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution. **Consulting Services** includes preparation of the cost allocation plan and SB90 "State Mandate" claim, and assistance in calculating tax administration fees as well as for an estimated cost for providing for an actuarial for post employment retirement benefits as required by GASB 34. **Policy items Requested:** The County Administrative Officer has requested a new budget analyst position for this office.

GENERAL FUND BUDGETS

DEPARTMENT: AUDITOR-CONTROLLER - ANNUAL AUDIT
DEPARTMENT NUMBER: 001-01-01-040

PURPOSE

To meet the annual audit requirements of County government. This activity is conducted by outside auditors on a contract basis.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3235	Accounting/Financial Services	\$ 30,000	\$ 40,000	\$ 39,500	\$ 41,000	\$ 47,000	\$ 47,000	\$ 41,000	\$ 41,000	-12.8%	\$ 43,000	\$ 49,000
TOTAL		\$ 30,000	\$ 40,000	\$ 39,500	\$ 41,000	\$ 47,000	\$ 47,000	\$ 41,000	\$ 41,000	-12.8%	\$ 43,000	\$ 49,000

AUDITOR COMMENTS

In June 2006, the Board Requested: a new 3-year contract with Bartig, Basler, and Ray, CPAs to audit fiscal year 2005-06, 2006-07 and 2007-08.

GENERAL FUND BUDGETS

DEPARTMENT: INFORMATION TECHNOLOGY
DEPARTMENT NUMBER: 001-01-10-300

PURPOSE:

Information Technology acquires, builds, maintains and continually improves reliable data and phone communications, server capacity, and application software to support the business of Mono County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 130,971	\$ 244,513	\$ 278,302	\$ 320,580	\$ 368,963	\$ 368,963	\$ 361,638	\$ 529,242	43.4%	\$ 545,119	\$ 572,375
2112	Overtime	\$ 1,139	\$ -	\$ -	\$ 553	\$ -	\$ -	\$ 2,584		0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 28,216	\$ 50,745	\$ 75,097	\$ 85,385	\$ 112,134	\$ 112,134	\$ 105,195	\$ 162,130	44.6%	\$ 166,994	\$ 172,004
3028	Telephone Expense	\$ 660	\$ 35	\$ 462	\$ 930	\$ 1,080	\$ 1,080	\$ 806	\$ 1,080	0.0%	\$ 1,080	\$ 1,080
3120	Maint Equipment - Clearpath	\$ 35,540	\$ 41,276	\$ 42,880	\$ 31,000	\$ 8,000	\$ 8,000	\$ 6,325	\$ 8,000	0.0%	\$ 8,000	\$ 8,000
3120.1	Maintenance Equipment - SCI	\$ -	\$ 7,407	\$ 6,820	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120.2	Maintenance Equipment - LINC	\$ 401	\$ -	\$ 3,127	\$ 306	\$ 4,043	\$ 4,043	\$ 3,353	\$ 4,043	0.0%	\$ 4,043	\$ 4,043
3120.3	Attachmate - Hot Line Support	\$ -	\$ 274	\$ -	\$ 1,884	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3200	Office Expense	\$ 8,744	\$ 8,566	\$ 12,940	\$ 13,200	\$ 14,300	\$ 14,300	\$ 17,769	\$ 17,000	18.9%	\$ 17,000	\$ 17,000
3236	Consulting Services	\$ 119,335	\$ 10,926	\$ 37,094	\$ 3,120	\$ -	\$ -	\$ -	\$ -	-100.0%	\$ -	\$ -
3236.2	New Finance System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3236.3	Software Upgrades	\$ 6,161	\$ 2,378	\$ 2,181	\$ 6,000	\$ 12,000	\$ 12,000	\$ 2,690	\$ 4,000	-66.7%	\$ 4,000	\$ 4,000
3286	Rents & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3286.1	Rents & Leases SW Lic.	\$ 7,598	\$ 2,639	\$ 6,165	\$ 17,500	\$ 21,980	\$ 21,980	\$ -	\$ 26,780	21.8%	\$ 26,780	\$ 26,780
3286.2	Rents & Leases SW Lic. Attachmate	\$ 583	\$ 582	\$ 1,286	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense					\$ 2,000	\$ 2,000	\$ 2,059	\$ 2,000	100.0%	\$ 2,000	\$ 2,000
3335	Travel/Training	\$ 8,955	\$ 15,672	\$ 9,396	\$ 15,000	\$ 27,100	\$ 27,100	\$ 18,485	\$ 27,100	0.0%	\$ 27,100	\$ 27,100
5303	Equipment - Large Key Municipal	\$ 37,561	\$ 45,128	\$ 43,863	\$ 58,528	\$ 68,500	\$ 68,500	\$ 73,740	\$ 68,500	0.0%	\$ 68,500	\$ 68,500
5303.1	Equipment Purchase	\$ 26,660	\$ 16,302	\$ 73,550	\$ 16,000	\$ 31,000	\$ 31,000	\$ 43,989	\$ 39,000	25.8%	\$ 39,000	\$ 39,000
	TOTAL	\$ 412,524	\$ 446,442	\$ 593,163	\$ 569,987	\$ 672,100	\$ 672,100	\$ 638,632	\$ 889,875	32.4%	\$ 910,616	\$ 942,882

AUDITOR COMMENTS

Information Technology was separated from under the direction of the Auditor-Controller July 2003. **Salaries** reflect the change from a part-time position to a full-time position and the addition of another IT Specialist to the staff. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution.

GENERAL FUND BUDGETS

DEPARTMENT: BOARD OF SUPERVISORS
DEPARTMENT NUMBER: 001-01-01-001

PURPOSE

The Board of Supervisors provides overall direction to the County. The Board acts as a forum for identifying the needs and desires of citizens, determining community consensus and for actively matching those needs with available County resources. The Board sets policies and exercises administrative control over County activities, and acts as an Appeals Board in regard to decisions of the Planning Commission.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 104,940	\$ 150,782	\$ 210,857	\$ 226,215	\$ 236,080	\$ 236,080	\$ 247,520	\$ 206,556	-12.5%	\$ 212,753	\$ 223,391
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 36,921	\$ 55,613	\$ 74,902	\$ 80,045	\$ 94,698	\$ 94,698	\$ 85,198	\$ 81,423	-14.0%	\$ 83,866	\$ 86,382
3028	Telephone Expense	\$ 2,446	\$ 1,354	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 341	\$ 500	0.0%	\$ 500	\$ 500
3170	Memberships: Co Organizations	\$ 12,239	\$ 11,927	\$ 10,758	\$ 12,000	\$ 15,000	\$ 15,000	\$ 15,439	\$ 16,500	10.0%	\$ 16,500	\$ 16,500
3200	Office Expense	\$ 6,035	\$ 4,812	\$ 3,506	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,626	\$ 6,500	30.0%	\$ 6,500	\$ 6,500
3250	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 16,033	\$ 10,000	100.0%	\$ 10,000	\$ 10,000
3280	Legal Notices	\$ 6,227	\$ 1,430	\$ 3,078	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,050	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
3312	Special Department Expense	\$ 6,769	\$ 33,694	\$ 22,017	\$ 15,000	\$ 20,000	\$ 20,000	\$ 15,041	\$ 20,000	0.0%	\$ 20,000	\$ 20,000
3335	Travel/Training	\$ 31,587	\$ 39,754	\$ 31,459	\$ 38,000	\$ 40,000	\$ 40,000	\$ 42,586	\$ 45,000	12.5%	\$ 45,000	\$ 45,000
4701	Contrib to Non-County Agencies	\$ 38,942	\$ 47,658	\$ 35,100	\$ 49,100	\$ 61,100	\$ 61,100	\$ 59,922	\$ 35,100	-42.6%	\$ 35,100	\$ 35,100
5303	Equipment	\$ 3,584	\$ 693	\$ -	\$ 322	\$ 500	\$ 500	\$ 150	\$ 500	0.0%	\$ 500	\$ 500
	TOTAL	\$ 249,690	\$ 347,717	\$ 391,736	\$ 429,682	\$ 497,878	\$ 497,878	\$ 491,905	\$ 427,079	-14.2%	\$ 435,719	\$ 448,872

AUDITOR COMMENTS

Salaries and Benefits reflects the removal of the salary of the Assistant Clerk-Recorder/Assistant Clerk of the Board to this budget unit as well as the implementation of the Management Compensation Policy for the Board. The **memberships** account provides for County memberships in CSAC, RCRC, NACO, the Mother Lode Section of CSAC, and other statewide associations. The **Special Department Expense** account provides funds for printing to maintain the County Code up-to-date and funds for special needs facing the County during the year. **Travel** expenses reflect an auto allowance for all Board Members and travel for all supervisors to the CSAC and RCRC conferences. **Professional Services** reflects a legislature lobbying contract.

GENERAL FUND BUDGETS

DEPARTMENT: CONTRIBUTIONS TO NON-COUNTY AGENCIES DETAIL
DEPARTMENT NUMBER: 01-001 (Board)

PURPOSE

To provide funds to support the operation of a variety of non-profit social services, cultural, and educational organizations that provide benefits to County residents. This budget sheet is the detail of the funds included above in the budget of the Board of Supervisors.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
4701	Mono County Arts Council	\$ 21,800	\$ 19,000	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
4701	Chamber Music Unbound				\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	\$ 10,000	\$ 10,000
4701	ML Sierra Summer Festival				\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
4701	Walker Landslide Expenses				\$ 13,000	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
4701	Search & Rescue					\$ 5,000	\$ 5,000	\$ 5,000	\$ -	100.0%	\$ -	\$ -
4701	Affordable Housing					\$ 20,000	\$ 20,000	\$ 20,000	\$ -	-100.0%	\$ -	\$ -
4701	Southern Mono Historical Society	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	0.0%	\$ 3,200	\$ 3,200
4701	Mono Basin Historical Society	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	0.0%	\$ 2,800	\$ 2,800
4701	Mono County Resource Conservation	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	0.0%	\$ 7,400	\$ 7,400
4701	Interagency Visitors Center	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	0.0%	\$ 800	\$ 800
4701	Ombudsman Advocacy Services	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	0.0%	\$ 400	\$ 400
4701	Mics Others	\$ 3,252	\$ 11,559	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,822	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
4701	Tri-Valley Water District	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	-66.7%	\$ 500	\$ 500
TOTAL		\$ 42,152	\$ 47,659	\$ 35,100	\$ 49,100	\$ 61,100	\$ 61,100	\$ 59,922	\$ 35,100	-42.6%	\$ 35,100	\$ 35,100

AUDITOR COMMENTS

The proposed budget is relatively status quo in regards to what the Board of Supervisors has traditionally supported. **Policy Item Requests:** With the resurgence and reorganization of the Mono County Arts Council, there is a request for additional funding to support this program to benefit the County as a whole.

GENERAL FUND BUDGETS

COMMUNITY DEVELOPMENT – PLANNING/LTC DEPARTMENT SUMMARY

EXPENDITURES:

REVENUES:

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
1205	Building Permits	\$ 141,627	\$ 128,339	\$ 172,938	\$ 150,000	\$ 207,000	\$ 207,000	\$ 246,929	\$ 222,000	7.2%	\$ 222,000	\$ 222,000
1615	Building Division Fees	\$ 104,699	\$ 88,673	\$ 110,219	\$ 91,500	\$ 140,000	\$ 140,000	\$ 154,588	\$ 148,000	5.7%	\$ 148,000	\$ 148,000
1606	Planning Services	\$ (47,410)	\$ 149,087	\$ 61,497	\$ 37,500	\$ 37,500	\$ 37,500	\$ 66,170	\$ 60,000	60.0%	\$ 60,000	\$ 60,000
1622	Transportation Planning	\$ -	\$ -	\$ 113,289	\$ 75,000	\$ 85,000	\$ 85,000	\$ 129,729	\$ 145,000	70.6%	\$ 145,000	\$ 145,000
1603	Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
1619	Planning Grants	\$ 147,000	\$ 3,500	\$ -	\$ 20,000	\$ 14,000	\$ 14,000	\$ -	\$ 14,000	0.0%	\$ 14,000	\$ 14,000
Total		\$ 345,916	\$ 369,598	\$ 457,943	\$ 374,000	\$ 483,500	\$ 483,500	\$ 597,416	\$ 590,000	243.5%	\$ 590,000	\$ 590,000

GENERAL FUND BUDGETS

DEPARTMENT: COMMUNITY DEVELOPMENT - PLANNING DEPARTMENT/LOCAL TRANSPORTATION COMMISSION
DEPARTMENT NUMBER: 001-02-07-660

PURPOSE

The Planning Department is responsible for developing and administering all land use plans for the County of Mono. The Department provides staff for investigation, analysis, reports and recommendations for all matters before the Planning Commission and serves as the Commission representative on matters transmitted to the Board of Supervisors. The Planning Department also provides staff support to the Local Transportation Commission (LTC), the Local Agency Formation Commission (LAFCO), the County's 11 Regional Planning Advisory Committees (RPAC's), and the Multi-Agency Collaborative Planning Team. The Mono County Local Transportation Commission (LTC) serves as the regional transportation planning agency for Mono County. The LTC is responsible for preparation of the regional transportation plan, the regional transportation improvement program and allocation of local transportation funds.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 372,860	\$ 378,641	\$ 379,655	\$ 393,765	\$ 411,151	\$ 411,151	\$ 426,961	\$ 439,278	6.8%	\$ 452,456	\$ 475,079
2112	Overtime	\$ 5,454	\$ 6,413	\$ 6,483	\$ 2,000	\$ 6,000	\$ 6,000	\$ 2,505	\$ 6,000	0.0%	\$ 6,000	\$ 6,000
2210	Employee Benefits	\$ 62,201	\$ 71,204	\$ 95,806	\$ 107,000	\$ 125,353	\$ 125,353	\$ 137,196	\$ 169,788	35.4%	\$ 174,882	\$ 180,128
3028	Telephone Expense	\$ 1,846	\$ 709	\$ 901	\$ 850	\$ 1,500	\$ 1,500	\$ 868	\$ 1,000	-33.3%	\$ 1,000	\$ 1,000
3120	Equipment Maintenance	\$ 155	\$ 970	\$ 470	\$ -	\$ 1,000	\$ 1,000	\$ 1,052	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3170	Memberships	\$ 673	\$ 378	\$ 482	\$ 338	\$ 600	\$ 600	\$ 573	\$ 600	0.0%	\$ 600	\$ 600
3200	Office Expense	\$ 2,015	\$ 2,374	\$ 2,295	\$ 2,315	\$ 3,000	\$ 3,000	\$ 3,238	\$ 3,000	0.0%	\$ 3,000	\$ 3,000
3205	Postage	\$ 1,000	\$ 963	\$ 1,000	\$ 210	\$ 1,000	\$ 1,000	\$ 70	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3236	Consulting Services	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3245	Contract Services	\$ -	\$ 1,509	\$ 4,527	\$ 20,000	\$ 15,000	\$ 15,000	\$ 12,000	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
3280	Legal Notices/Publications	\$ 2,023	\$ 1,290	\$ 964	\$ 650	\$ 2,000	\$ 2,000	\$ 808	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
3312	Special Dept. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ 7,661	\$ 8,289	\$ 6,794	\$ 7,500	\$ 13,000	\$ 13,000	\$ 10,976	\$ 13,000	0.0%	\$ 13,000	\$ 13,000
5303	Equipment	\$ 21,895	\$ 8,369	\$ 2,181	\$ 850	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
TOTAL		\$ 477,784	\$ 511,110	\$ 501,558	\$ 535,478	\$ 583,604	\$ 583,604	\$ 600,248	\$ 655,666	12.3%	\$ 673,938	\$ 701,807

AUDITOR COMMENTS

Staff believes that approximately 25% of salary, benefits and overhead can be a reimbursement from transportation planning dollars and through grants. The LTC budget is again included in the planning budget for ease of LTC billing purposes. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution. **Policy Item Requested:** New color printer (7-year old replacement); cost to be shared b Health Department.

GENERAL FUND BUDGETS

DEPARTMENT: COMMUNITY DEVELOPMENT – HOUSING AUTHORITY
 DEPARTMENT NUMBER: 001-02-07-661

PURPOSE

To provide support and direction to the Mono County Housing Authority created in 2005-06.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,765	100.0%	\$ 10,058	\$ 10,561
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,738	100.0%	\$ 3,850	\$ 3,966
3200	Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	100.0%	\$ 100	\$ 100
3280	Legal Notices/Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	100.0%	\$ 100	\$ 100
3312	Special Dept. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,703	100.0%	\$ 14,108	\$ 14,726

AUDITOR COMMENTS

This is a new departmental unit this fiscal year. It was developed to support the recently created Mono County Housing Authority. **Policy Items for Discussion:** Benton Housing Rehabilitation and contributions to Mammoth Housing, Inc.

GENERAL FUND BUDGETS

DEPARTMENT: COMMUNITY DEVELOPMENT - BUILDING DIVISION
 DEPARTMENT NUMBER: 001-02-06-560

PURPOSE

To provide required building plan check and inspection services on all buildings within the unincorporated area of Mono County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 176,131	\$ 182,972	\$ 175,531	\$ 229,718	\$ 227,404	\$ 227,404	\$ 231,672	\$ 249,151	9.6%	\$ 256,625	\$ 269,456
2112	Overtime	\$ -	\$ -	\$ 2,074	\$ -	\$ 500	\$ 500	\$ 3,345	\$ 3,500	600.0%	\$ 3,500	\$ 3,500
2210	Employee Benefits	\$ 39,865	\$ 47,347	\$ 57,861	\$ 69,581	\$ 72,300	\$ 72,300	\$ 77,128	\$ 95,812	32.5%	\$ 98,687	\$ 101,647
3028	Telephone Expense	\$ 4,580	\$ 2,358	\$ 1,572	\$ 1,437	\$ 2,000	\$ 2,000	\$ 2,101	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
3120	Equipment Maintenance	\$ -	\$ 67	\$ 304	\$ -	\$ 500	\$ 500	\$ 875	\$ 500	0.0%	\$ 500	\$ 500
3170	Memberships	\$ 575	\$ 780	\$ 600	\$ 485	\$ 650	\$ 650	\$ 585	\$ 650	0.0%	\$ 650	\$ 650
3200	Office Expense	\$ 2,784	\$ 3,840	\$ 7,339	\$ 5,135	\$ 4,700	\$ 4,700	\$ 5,487	\$ 5,000	6.4%	\$ 5,000	\$ 5,000
3245	Contract Services	\$ 23,712	\$ 31,632	\$ 49,983	\$ 55,060	\$ 40,000	\$ 40,000	\$ 64,428	\$ 65,000	62.5%	\$ 65,000	\$ 65,000
3250	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 459	\$ -	\$ -	\$ 175	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	\$ 500	\$ 500
3335	Travel/Training	\$ 12,353	\$ 13,478	\$ 10,431	\$ 13,000	\$ 16,295	\$ 16,295	\$ 16,958	\$ 12,000	-26.4%	\$ 12,000	\$ 12,000
5303	Equipment	\$ 3,075	\$ -	\$ -	\$ 200	\$ 400	\$ 400	\$ 875	\$ 3,500	775.0%	\$ 3,500	\$ 3,500
TOTAL		\$ 263,534	\$ 282,473	\$ 305,696	\$ 374,791	\$ 365,249	\$ 365,249	\$ 403,954	\$ 437,613	19.8%	\$ 447,962	\$ 463,754

AUDITOR COMMENTS

Department Salaries reflect the new MCPEA MOU salaries and salary survey estimates. **Contract services** provides for building plan check and inspection services under contract and is higher due to the increased building within the County. Travel includes vehicle allowance for Building Official and increased fuel costs. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution.

Revenues

Revenues are generated under Licenses and Permit, Building Permits and Building Division Fees.

GENERAL FUND BUDGETS

DEPARTMENT: COMMUNITY DEVELOPMENT - CODE COMPLIANCE
 DEPARTMENT NUMBER: 001-02-07-664

PURPOSE

To provide inspection and enforcement activities in the abatement of a variety of nuisances prohibited or restricted by State law or County ordinances, including abandoned vehicles. Additionally, this program enforces land use ordinances, policies, and permit conditions established by the County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 23,407	\$ 34,128	\$ 35,947	\$ 29,750	\$ 41,402	\$ 41,402	\$ 39,254	\$ 43,404	4.8%	\$ 44,706	\$ 46,941
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ 1,162	\$ 1,162	\$ -	\$ 1,000	-13.9%	\$ 1,000	\$ 1,000
2210	Employee Benefits	\$ 5,071	\$ 7,423	\$ 9,684	\$ 6,725	\$ 16,201	\$ 16,201	\$ 11,167	\$ 14,314	-11.6%	\$ 14,743	\$ 15,186
3028	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3170	Memberships	\$ 80	\$ 90	\$ 90	\$ 40	\$ 100	\$ 100	\$ 40	\$ 100	0.0%	\$ 100	\$ 100
3200	Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3245	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3250	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 148	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 3,000	50.0%	\$ 3,000	\$ 3,000
3335	Travel/Training	\$ 988	\$ 2,729	\$ 1,671	\$ 4,300	\$ 3,000	\$ 3,000	\$ 3,734	\$ 3,000	0.0%	\$ 3,000	\$ 3,000
5303	Equipment	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
TOTAL		\$ 29,695	\$ 46,870	\$ 47,393	\$ 40,815	\$ 63,865	\$ 63,865	\$ 54,195	\$ 65,818	3.1%	\$ 67,550	\$ 70,227

AUDITOR COMMENTS

The **special department expense** of \$2,000 is to provide funds for cost to abate abandoned vehicles and other nuisances. Approximately half of this expense is offset by reimbursement revenue collected from violators. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution.

GENERAL FUND BUDGETS

DEPARTMENT: COMMUNITY DEVELOPMENT - PLANNING COMMISSION
DEPARTMENT NUMBER: 001-02-07-620

PURPOSE

The Planning Commission serves to develop policy and recommendations for land use in Mono County. These policy and recommendations take the form of directing the Planning Department as to areas of emphasis, holding public hearings on general plans for purposes of amending and/or adoption for transmittal to the Board of Supervisors. The Commission hears all land use issues deemed discretionary, environmental assessments, and impact reports, hears appeals from staff decisions involving ordinance interpretation. There are five (5) Planning Commissioners. Each represents one supervisorial district.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 4,375	\$ 4,875	\$ 4,275	\$ 4,125	\$ 6,300	\$ 6,300	\$ 5,400	\$ 6,300	0.0%	\$ 6,489	\$ 6,813
2210	Employee Benefits	\$ 414	\$ 579	\$ 569	\$ 735	\$ 1,000	\$ 1,000	\$ 997	\$ 1,000	0.0%	\$ 1,030	\$ 1,061
3028	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3170	Publication/Notices/Memberships	\$ 59	\$ 200	\$ 240	\$ 100	\$ 300	\$ 300	\$ 320	\$ 300	0.0%	\$ 300	\$ 300
3200	Office Expense	\$ 188	\$ 274	\$ 415	\$ 153	\$ 500	\$ 500	\$ 441	\$ 500	0.0%	\$ 500	\$ 500
3335	Travel/Training	\$ 1,131	\$ 1,284	\$ 2,001	\$ 1,250	\$ 3,200	\$ 3,200	\$ 2,153	\$ 3,200	0.0%	\$ 3,200	\$ 3,200
TOTAL		\$ 6,167	\$ 7,212	\$ 7,500	\$ 6,363	\$ 11,300	\$ 11,300	\$ 9,311	\$ 11,300	0.0%	\$ 11,519	\$ 11,874

AUDITOR COMMENTS

Salaries and *benefits* provides Planning Commissioner compensation at \$100/meeting (\$125 for Chairperson). The Commission now meets at least once a month, and sometimes more often, which requires the higher level in support accounts.

GENERAL FUND BUDGETS

DEPARTMENT: COMMUNITY DEVELOPMENT - LOCAL AGENCY FORMATION COMMISSION (LAFCO)
DEPARTMENT NUMBER: 001-02-07-666

PURPOSE

The Commission is to serve the County and communities within the County to develop adequate services and to prevent overlapping or duplicating services within specific areas throughout the County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 6,792	\$ 7,998	\$ 6,730	\$ 6,855	\$ 17,400	\$ 17,400	\$ 17,820	\$ 19,453	11.8%	\$ 20,037	\$ 21,038
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ 918	\$ 918	\$ -	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
2210	Employee Benefits	\$ 1,975	\$ 2,478	\$ 1,740	\$ 1,810	\$ 6,382	\$ 6,382	\$ 6,141	\$ 7,805	22.3%	\$ 8,039	\$ 8,280
3028	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3170	Memberships	\$ 620	\$ 620	\$ 620	\$ 633	\$ 650	\$ 650	\$ 647	\$ 650	0.0%	\$ 650	\$ 650
3200	Office Expense	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 10	\$ 200	0.0%	\$ 200	\$ 200
3280	Legal Notices	\$ 135	\$ 16	\$ -	\$ -	\$ 200	\$ 200	\$ 10	\$ 200	0.0%	\$ 200	\$ 200
3335	Travel/Training	\$ 296	\$ 264	\$ 692	\$ -	\$ 1,500	\$ 1,500	\$ 1,049	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
5303	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 9,818	\$ 11,375	\$ 9,781	\$ 9,298	\$ 27,250	\$ 27,250	\$ 25,676	\$ 30,808	13.1%	\$ 31,626	\$ 32,869

AUDITOR COMMENTS

Salaries and *benefits* reflect Planning Department staff time as well as LAFCO Commissioner compensation of \$25 per meeting. The County is looking at ways to distribute the costs of LAFCO between different agencies.

GENERAL FUND BUDGETS

DEPARTMENT: COMMUNITY DEVELOPMENT - REGIONAL PLANNING ADVISORY COMMITTEES (RPAC'S)
DEPARTMENT NUMBER: 001-02-07-667

PURPOSE

The County's eleven (11) RPAC's are citizen advisory groups established for unincorporated communities by the Mono County Board of Supervisors to assist in developing, reviewing, and implementing the Mono County General Plan and associated Area Plans; to conduct rezoning studies; and other General Plan implementation measures; and, in some instances, to serve as community forums.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 18,811	\$ 17,063	\$ 26,672	\$ 37,655	\$ 39,806	\$ 39,806	\$ 41,105	\$ 44,367	11.5%	\$ 45,698	\$ 47,983
2112	Overtime	\$ -	\$ 104	\$ 396	\$ 500	\$ 1,000	\$ 1,000	\$ 53	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
2210	Employee Benefits	\$ 4,217	\$ 3,514	\$ 7,036	\$ 10,835	\$ 12,858	\$ 12,858	\$ 13,160	\$ 16,587	29.0%	\$ 17,085	\$ 17,597
3200	Office Expense	\$ 449	\$ 498	\$ 124	\$ -	\$ 500	\$ 500	\$ -	\$ 300	-40.0%	\$ 300	\$ 300
3205	Postage	\$ 1,889	\$ 2,000	\$ 2,000	\$ 1,022	\$ 1,000	\$ 1,000	\$ 707	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3236	Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 25,366	\$ 23,178	\$ 36,228	\$ 50,012	\$ 55,164	\$ 55,164	\$ 55,024	\$ 63,254	14.7%	\$ 65,083	\$ 67,880

AUDITOR COMMENTS

This budget program is proposed to highlight and record expenses related to the County's eleven (11) RPAC's from the Planning Department Budget.

GENERAL FUND BUDGETS

DEPARTMENT: COMMUNITY DEVELOPMENT - COLLABORATIVE PLANNING TEAM
DEPARTMENT NUMBER: 001-02-07-662

PURPOSE

This multi-agency planning team, which consists of federal, state and local agencies, meets monthly to collaborate on a variety of planning issues. County staff provides support to the Team and working sub-committees, such as the wetlands technical committee. The Team is presently developing regional planning principles to facilitate collaboration among Team members.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 15,085	\$ 16,407	\$ 24,277	\$ 25,500	\$ 27,888	\$ 27,888	\$ 28,529	\$ 30,300	8.6%	\$ 31,209	\$ 32,769
2112	Overtime	\$ -	\$ 71	\$ 395	\$ 296	\$ 1,100	\$ 1,100	\$ 472	\$ -	100.0%	\$ -	\$ -
2210	Employee Benefits	\$ 3,214	\$ 2,840	\$ 5,822	\$ 7,410	\$ 9,102	\$ 9,102	\$ 9,536	\$ 12,035	32.2%	\$ 12,396	\$ 12,768
3200	Office Expense	\$ 183	\$ 302	\$ -	\$ -	\$ 200	\$ 200	\$ 55	\$ 200	0.0%	\$ 200	\$ 200
3205	Postage	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	-50.0%	\$ 500	\$ 500
TOTAL		\$ 18,482	\$ 20,620	\$ 31,494	\$ 33,206	\$ 39,290	\$ 39,290	\$ 39,592	\$ 43,035	9.5%	\$ 44,305	\$ 46,237

AUDITOR COMMENTS

This budget program is proposed to highlight and record expenses related to the County's support to the Collaborative Planning Team from the Planning Department Budget.

GENERAL FUND BUDGETS

DEPARTMENT: SOUTH COUNTY ADMINISTRATION - MINARET MALL
DEPARTMENT NUMBER: 001-01-10-285

PURPOSE

To provide office management, administrative and secretarial support, and certain services and supplies for the south County office, as well as the lease payments to the Town for 7,000 square feet of office space in the Minaret Mall.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 59,177	\$ 71,472	\$ 57,207	\$ 70,834	\$ 76,456	\$ 76,456	\$ 77,609	\$ 89,614	17.2%	\$ 92,302	\$ 96,918
2112	Overtime	\$ -	\$ 213	\$ -	\$ 530	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
2210	Employee Benefits	\$ 12,627	\$ 15,234	\$ 14,075	\$ 18,835	\$ 28,738	\$ 28,738	\$ 21,514	\$ 27,400	-4.7%	\$ 28,222	\$ 29,069
3028	Telephone Expense	\$ 10,164	\$ 3,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120	Equipment Maintenance	\$ 204	\$ -	\$ -	\$ 125	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	\$ 500	\$ 500
3140	Building Improvement	\$ 10,207	\$ -	\$ 939	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3200	Office Expense	\$ 1,126	\$ 1,961	\$ 1,209	\$ 1,435	\$ 2,000	\$ 2,000	\$ 1,339	\$ 1,500	-25.0%	\$ 1,500	\$ 1,500
3205	Postage	\$ 6,055	\$ 5,954	\$ 4,765	\$ 5,095	\$ 5,000	\$ 5,000	\$ 6,165	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
3206	Copier Lease & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 793	\$ -	100.0%	\$ -	\$ -
3245	Rents/Leases Buildings	\$ 96,395	\$ 100,082	\$ 101,989	\$ 66,000	\$ 60,000	\$ 60,000	\$ 60,035	\$ 60,000	0.0%	\$ 60,000	\$ 60,000
3312	Special Department Expense	\$ -	\$ 282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ -	\$ 750	\$ 845	\$ 1,025	\$ 1,250	\$ 1,250	\$ 429	\$ 1,200	-4.0%	\$ 1,200	\$ 1,200
5303	Equipment	\$ 668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	0.0%	\$ 3,500	\$ 3,500
TOTAL		\$ 196,624	\$ 199,865	\$ 181,029	\$ 163,879	\$ 175,944	\$ 175,944	\$ 168,384	\$ 190,714	8.4%	\$ 194,224	\$ 199,686

AUDITOR COMMENTS

Leases includes funding paid to the Town for the Minaret Center office space. The amounts historically budgeted have been reduced to account for the Health Department contributing on the basis of their space usage.

GENERAL FUND BUDGETS

DEPARTMENT: COUNTY ADMINISTRATIVE OFFICE
DEPARTMENT NUMBER: 001-01-01-020

PURPOSE

To plan, monitor and coordinate County operations assuring that Board policies are carried out in the most cost-effective manner. The County Administrator formulates short and long-range plans and budgets, reviews and monitors County programs, services and budgets; coordinates work of department heads; interprets Board policies, assists in preparation of Board agendas; represents the Board in the County's intergovernmental relations and performs other general administrative duties for the Board of Supervisors. The CAO serves as Personnel Director and Risk Manager. Plans, monitors and coordinates County human resources needs assuring that Board policies are carried out in the most cost-effective manner. Plans, monitors and coordinates County risk management needs assuring that Board policies are carried out in the most cost-effective manner.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 238,889	\$ 277,580	\$ 144,453	\$ 295,170	\$ 382,128	\$ 382,128	\$ 395,061	\$ 427,298	11.8%	\$ 440,117	\$ 462,123
2112	Overtime	\$ 8	\$ 45	\$ 81	\$ 500	\$ 3,500	\$ 3,500	\$ 1,461	\$ 3,500	0.0%	\$ 3,500	\$ 3,500
2210	Employee Benefits	\$ 39,315	\$ 42,998	\$ 32,207	\$ 66,617	\$ 99,113	\$ 99,113	\$ 92,386	\$ 120,923	22.0%	\$ 124,551	\$ 128,287
3028	Telephone Expense	\$ 2,972	\$ 1,129	\$ 2,610	\$ 755	\$ 1,000	\$ 1,000	\$ -	\$ 2,000	100.0%	\$ 2,000	\$ 2,000
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3170	Memberships	\$ 1,450	\$ 2,145	\$ 4,695	\$ 3,000	\$ 5,000	\$ 5,000	\$ 3,279	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
3200	Office Expense	\$ 3,260	\$ 4,990	\$ 6,390	\$ 7,300	\$ 10,000	\$ 10,000	\$ 12,682	\$ 12,000	20.0%	\$ 12,000	\$ 12,000
3236	Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3239	Legal Services	\$ -	\$ -	\$ -	\$ 113	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
3245	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3250	Other Professional	\$ 6,000	\$ 2,000	\$ 981	\$ -	\$ 4,000	\$ 4,000	\$ 494	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
3312	Special Department Expense	\$ 5,089	\$ 6,032	\$ 9,069	\$ 5,500	\$ 8,500	\$ 8,500	\$ 17,951	\$ 8,500	0.0%	\$ 8,500	\$ 8,500
3312.1	Recruitment Advertising	\$ 6,550	\$ 4,622	\$ 539	\$ 15,500	\$ 8,000	\$ 8,000	\$ 12,341		-100.0%	\$ -	\$ -
3313	Temporary Employment Services	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 2,000	-80.0%	\$ 2,000	\$ 2,000
3314	Recruitment Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	100.0%	\$ 20,000	\$ 20,000
3335	Travel/Training	\$ 6,872	\$ 8,568	\$ 10,735	\$ 14,000	\$ 17,000	\$ 17,000	\$ 20,307	\$ 20,000	17.6%	\$ 20,000	\$ 20,000
5303	Equipment	\$ 3,938	\$ 1,452	\$ 2,778	\$ 8,264	\$ 38,000	\$ 38,000	\$ 25,255	\$ 30,000	-21.1%	\$ 30,000	\$ 30,000
TOTAL		\$ 314,343	\$ 351,561	\$ 214,537	\$ 416,719	\$ 587,241	\$ 587,241	\$ 581,216	\$ 656,221	11.7%	\$ 672,667	\$ 698,410

AUDITOR COMMENTS

Salaries and Benefits have increased to reflect new personnel contracts and the new MCPEA MOU. A new line-item account has been set up specifically for recruitment advertising, removing it from a sub-account under special department expenses. **Policy Items Requested:** \$5,000 to set up an Employee Service Award & Recognition program and a Budget Analyst for the Auditor-Controller's Office.

GENERAL FUND BUDGETS

DEPARTMENT: COUNTY ADMINISTRATIVE OFFICE - HUMAN RESOURCES
DEPARTMENT NUMBER: 01-021

PURPOSE

Under the Direction of the County Administrator, to plan, monitor and coordinate County human resources needs assuring that Board policies are carried out in the most cost-effective manner. This division coordinates the recruitment of new employees and balances the needs of the departments with the allocations provided by the Board of Supervisors.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages			\$ 74,512								
2112	Overtime	INCLUDED	INCLUDED	\$ -	INCLUDED	INCLUDED	INCLUDED	INCLUDED	INCLUDED		INCLUDED	INCLUDED
2210	Employee Benefits	IN	IN	\$ 17,549	IN	IN	IN	IN	IN		IN	IN
3028	Telephone Expense	CAO	CAO	\$ -	CAO	CAO	CAO	CAO	CAO		CAO	CAO
3120	Equipment Maintenance	BUDGET	BUDGET	\$ -	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET
3170	Memberships			\$ -								
3200	Office Expense			\$ -								
3236	Consulting Services			\$ -								
3239	Legal Services			\$ -								
3245	Contract Services			\$ -								
3250	Other Professional			\$ -								
3312	Special Department Expense			\$ -								
3312.1	Recruitment Advertising			\$ 550								
3335	Travel/Training			\$ -								
5303	Equipment											
TOTAL		\$ -	\$ -	\$ 92,611								

AUDITOR COMMENTS

This new budget unit for Fiscal Year 2003-04 has been recombined into a single budget unit under the County Administrative Office in FY 2004-05.

GENERAL FUND BUDGETS

DEPARTMENT: COUNTY ADMINISTRATIVE OFFICE - RISK MANAGEMENT
DEPARTMENT NUMBER: 01-022

PURPOSE

Under the Direction of the County Administrator, to plan, monitor and coordinate County risk management needs assuring that Board policies are carried out in the most cost-effective manner. This division oversees workers' compensation claims, County safety policies, and insurance needs.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages			\$ 51,978								
2112	Overtime	INCLUDED	INCLUDED	\$ -	INCLUDED	INCLUDED	INCLUDED	INCLUDED	INCLUDED		INCLUDED	INCLUDED
2210	Employee Benefits	IN	IN	\$ 12,546	IN	IN	IN	IN	IN		IN	IN
3028	Telephone Expense	CAO	CAO	\$ -	CAO	CAO	CAO	CAO	CAO		CAO	CAO
3120	Equipment Maintenance	BUDGET	BUDGET	\$ -	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET
3170	Memberships			\$ -								
3200	Office Expense			\$ -								
3236	Consulting Services			\$ -								
3239	Legal Services			\$ -								
3245	Contract Services			\$ -								
3250	Other Professional			\$ -								
3312	Special Department Expense			\$ -								
3312.1	Recruitment Advertising			\$ -								
3335	Travel/Training			\$ -								
5303	Equipment											
TOTAL		\$ -	\$ -	\$ 64,524								

AUDITOR COMMENTS

This new budget unit for Fiscal Year 2003-04 has been recombined into a single budget unit under the County Administrative Office in FY 2004-05.

GENERAL FUND BUDGETS

DEPARTMENT: CLERK-RECORDER
DEPARTMENT NUMBER: 001-01-05-180

PURPOSE

Serves as the County recorder, registrar of voters, and conducts the primary and general elections, as well as conducting numerous special elections. This department issues marriage licenses, birth certificates, death certificates, and keeps records of all vital statistics; as well as maintaining records concerning corporations, and businesses operating under fictitious names.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 205,350	\$ 179,273	\$ 184,861	\$ 197,794	\$ 213,300	\$ 213,300	\$ 224,443	\$ 300,155	40.7%	\$ 309,160	\$ 324,618
2112	Overtime	\$ 638	\$ -	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 43,053	\$ 41,369	\$ 53,906	\$ 59,450	\$ 70,405	\$ 70,405	\$ 64,386	\$ 110,363	56.8%	\$ 113,674	\$ 117,084
3028	Telephone Expense	\$ 2,012	\$ 288	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120	Equipment Maintenance	\$ 471	\$ 1,289	\$ 12,602	\$ 13,710	\$ 13,500	\$ 13,500	\$ 8,939	\$ 10,000	-25.9%	\$ 10,000	\$ 10,000
3170	Memberships	\$ 850	\$ 900	\$ 429	\$ 500	\$ 1,000	\$ 1,000	\$ 355	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3200	Office Expense	\$ 4,359	\$ 2,777	\$ 4,342	\$ 2,600	\$ 4,000	\$ 4,000	\$ 4,251	\$ 5,000	25.0%	\$ 5,000	\$ 5,000
3250	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3286	Rents/Leases (Vault)	\$ 2,028	\$ 1,290	\$ 1,421	\$ 1,980	\$ 2,500	\$ 2,500	\$ 1,412	\$ 2,500	0.0%	\$ 2,500	\$ 2,500
3335	Travel/Training	\$ 1,716	\$ 155	\$ 6,417	\$ 5,870	\$ 6,000	\$ 6,000	\$ 7,819	\$ 6,000	0.0%	\$ 6,000	\$ 6,000
5303	Equipment	\$ -			\$ -	\$ -	\$ -	\$ -	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
TOTAL		\$ 260,477	\$ 227,341	\$ 264,380	\$ 281,904	\$ 310,705	\$ 310,705	\$ 311,604	\$ 439,018	41.3%	\$ 451,333	\$ 470,201

AUDITOR COMMENTS

Salaries reflect the recombining the Clerk of the Board position into this line item. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution. **Travel/Training** reflects a car allowance for the Clerk-Recorder/Clerk of the Board. **Policy Items Requested:** An additional \$4,000 in travel and training to allow for full staff training.

GENERAL FUND BUDGETS

DEPARTMENT: ELECTIONS
BUDGET NUMBER 001-01-05-200

PURPOSE

To conduct primary, general and special elections throughout the County; to verify signatures on initiative referendum and recall petitions and to prepare voter indices.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,610	100.0%	\$ 33,610	\$ 33,610
3312	Special Department Expense	\$ 38,644	\$ 28,874	\$ 73,137	\$ 86,000	\$ 100,000	\$ 100,000	\$ 99,542	\$ 59,534	-40.5%	\$ 59,534	\$ 59,534
5303	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	100.0%	\$ 15,000	\$ 15,000
TOTAL		\$ 38,644	\$ 28,874	\$ 73,137	\$ 86,000	\$ 100,000	\$ 100,000	\$ 99,542	\$ 108,144	8.1%	\$ 108,144	\$ 108,144

AUDITOR COMMENTS

New line items were added to reflect Equipment Maintenance and Equipment. As the voting equipment becomes more computerized, updates and maintenance become more of an issue and required separate tracking.

GENERAL FUND BUDGETS

DEPARTMENT: CENTRAL SERVICES
DEPARTMENT NUMBER: 001-01-10-320

PURPOSE

Central Services provides support for duplication needs, supplies, mail and certain telephone services. The main telephone program is administered by the County Administrative Office.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3028	Telephone Service	\$ 55,595	\$ 245,261	\$ 240,064	\$ 279,315	\$ 280,000	\$ 280,000	\$ 283,824	\$ 295,000	5.4%	\$ 295,000	\$ 295,000
3120	Equipment Maintenance	\$ 42,138	\$ 52,329	\$ 46,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 64,171	\$ 75,000	0.0%	\$ 75,000	\$ 75,000
3200	Office Expense	\$ 147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ -	0.0%	\$ -	\$ -
3205	Postage	\$ 45,248	\$ 51,991	\$ 51,716	\$ 43,950	\$ 55,000	\$ 55,000	\$ 65,353	\$ 65,000	18.2%	\$ 65,000	\$ 65,000
3206	Copier Supplies	\$ 29,542	\$ 12,336	\$ 22,702	\$ 22,635	\$ 28,000	\$ 28,000	\$ 22,518	\$ 28,000	0.0%	\$ 28,000	\$ 28,000
3245	Contract Services - Courier	\$ 5,760	\$ 4,080	\$ 5,200	\$ 6,860	\$ 9,600	\$ 9,600	\$ 5,200	\$ 6,000	-37.5%	\$ 6,000	\$ 6,000
3286	Rents/Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ 17,618	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
6010	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 196,049	\$ 366,717	\$ 365,682	\$ 412,760	\$ 447,600	\$ 447,600	\$ 441,089	\$ 469,000	4.8%	\$ 469,000	\$ 469,000

AUDITOR COMMENTS

While basically a status quo budget, the telephone Service has increased to reflect the consolidation of telephone bills using the new telephone system. \$15,000 is also budgeted in the telephone services line item to provide for equipment replacement of the phone system. It also includes county wide access to the internet and email services. The **equipment maintenance** account provides for costs (lease and maintenance agreements) related to most (not all) copy machines located throughout County offices, as well as certain telephone systems and other office equipment. The two heavy-duty copy machines in Annex I and II and heavy-duty copier for the Board of Supervisors are now budgeted through Central Services. They were previously included under capital improvements.

GENERAL FUND BUDGETS

DEPARTMENT: COUNTY COUNSEL
DEPARTMENT NUMBER: 001-01-03-120

PURPOSE

To serve as civil legal advisor for the Board of Supervisors, County officers, departments, boards, and commissions and other districts in the County. The office's duties include filing and litigating civil cases and providing legal counsel to the Board of Supervisors, County departments and special districts. Other legal expenses involving liability and workers' compensation issues are reflected in those separate funds.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 204,913	\$ 230,137	\$ 254,441	\$ 309,156	\$ 325,000	\$ 325,000	\$ 354,591	\$ 380,844	17.2%	\$ 392,269	\$ 411,882
2210	Employee Benefits	\$ 33,987	\$ 40,806	\$ 66,178	\$ 77,038	\$ 84,922	\$ 84,922	\$ 103,501	\$ 129,163	52.1%	\$ 133,038	\$ 137,029
3028	Telephone Expense	\$ 3,067	\$ 1,039	\$ 477	\$ 500	\$ 1,000	\$ 1,000	\$ 649	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3120	Equipment Maintenance	\$ 801	\$ 948	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 214	\$ 500	-50.0%	\$ 500	\$ 500
3170	Memberships	\$ 3,579	\$ 4,541	\$ 4,473	\$ 1,500	\$ 3,000	\$ 3,000	\$ 4,086	\$ 4,500	50.0%	\$ 4,500	\$ 4,500
3200	Office Expense	\$ 21	\$ 42	\$ 1,493	\$ 250	\$ 500	\$ 500	\$ 524	\$ 600	20.0%	\$ 600	\$ 600
3239	Legal Services	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3245	Rents and Leases	\$ (2,531)	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3250	Lexis Computer Research	\$ 436	\$ 1,111	\$ 1,526	\$ 2,270	\$ 2,250	\$ 2,250	\$ 2,057	\$ 2,400	6.7%	\$ 2,400	\$ 2,400
3312	Special Department Expense	\$ 11,018	\$ 7,498	\$ 11,320	\$ 7,696	\$ 10,000	\$ 10,000	\$ 12,532	\$ 13,000	30.0%	\$ 13,000	\$ 13,000
3335	Travel/Training	\$ 19,891	\$ 21,341	\$ 23,183	\$ 20,500	\$ 27,200	\$ 27,200	\$ 29,917	\$ 32,000	17.6%	\$ 32,000	\$ 32,000
5303	Equipment	\$ -	\$ 2,631	\$ 6,040	\$ 4,800	\$ 3,000	\$ 3,000	\$ 865	\$ 3,000	0.0%	\$ 3,000	\$ 3,000
TOTAL		\$ 275,181	\$ 311,045	\$ 369,131	\$ 423,710	\$ 457,872	\$ 457,872	\$ 508,938	\$ 567,007	23.8%	\$ 582,307	\$ 605,912

AUDITOR COMMENTS

FY2004-05 saw a change in staffing. The office moved from 3 full-time employees to 2 full-time employees and 2 part-time (benefited) employees. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution. The shared costs of offices for County Counsel, CAO & Energy Management have been placed in South County Administration Sierra Center Mall budget.

GENERAL FUND BUDGETS

DEPARTMENT: SOUTH COUNTY ADMINISTRATION - SIERRA CENTRE MALL
DEPARTMENT NUMBER: 001-01-10-286

PURPOSE

To provide office management, administrative and secretarial support, and certain services and supplies for the South County office, as well as the lease payments for 1800 square feet of office space in the Sierra Centre Mall. Provides services for County Counsel, Energy Management, Economic Development and County Administrative Officer.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 18,662	\$ 19,112	\$ 32,750	\$ 39,336	\$ 44,676	\$ 44,676	\$ 45,682	\$ 52,104	16.6%	\$ 53,667	\$ 56,351
2210	Employee Benefits	\$ 5,631	\$ 4,933	\$ 9,025	\$ 11,355	\$ 16,476	\$ 16,476	\$ 13,222	\$ 15,812	-4.0%	\$ 16,286	\$ 16,774
3028	Telephone Expense	\$ 5,510	\$ 1,858	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	-100.0%	\$ -	\$ -
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3140	Building Improvement	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3200	Office Expense	\$ 2,476	\$ 4,482	\$ 2,500	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,942	\$ 5,000	25.0%	\$ 5,000	\$ 5,000
3245	Contract Services	\$ -	\$ 1,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3206	Copier Lease & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3295	Rents/Leases Buildings	\$ 31,616	\$ 40,949	\$ 38,866	\$ 39,470	\$ 41,000	\$ 41,000	\$ 46,162	\$ 56,250	37.2%	\$ 56,250	\$ 56,250
3312	Special Department Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ 851	\$ 108	\$ 72	\$ 300	\$ 2,000	\$ 2,000	\$ 1,095	\$ 2,500	25.0%	\$ 2,500	\$ 2,500
5303	Equipment	\$ -	\$ 850	\$ 648	\$ 1,262	\$ 1,000	\$ 1,000	\$ 288	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
TOTAL		\$ 64,746	\$ 73,867	\$ 83,861	\$ 103,223	\$ 110,152	\$ 110,152	\$ 111,391	\$ 132,666	20.4%	\$ 134,703	\$ 137,875

AUDITOR COMMENTS

Salaries reflect the implementation of the new MCPEA MOU. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution

GENERAL FUND BUDGETS

DISTRICT ATTORNEY SUMMARY

EXPENDITURES:

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
430	District Attorney	\$ 500,299	\$ 514,593	\$ 612,180	\$ 676,015	\$ 832,833	\$ 832,833	\$ 714,778	\$ 1,374,329	65.0%	\$ 1,410,914	\$ 1,462,094
460	Drug Task Force	\$ -	\$ -	\$ -	\$ 163,613	\$ 178,000	\$ 178,000	\$ 145,388	\$ 111,000	-37.6%	\$ 111,000	\$ 111,000
425	Victim Witness	\$ 70,361	\$ 79,857	\$ 56,494	\$ 67,990	\$ 82,904	\$ 82,904	\$ 72,779	\$ 74,406	-10.3%	\$ 74,406	\$ 74,406
TOTAL PLANNING		\$ 570,660	\$ 594,449	\$ 668,675	\$ 907,618	\$ 1,093,737	\$ 1,093,737	\$ 932,944	\$ 1,559,735	42.6%	\$ 1,596,320	\$ 1,647,500

AUDITOR COMMENTS:

The District Attorney has taken over the responsibility of the Drug Task Force.

REVENUES:

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
1531.1	State - Sales Tax: Safety (Prop. 172) [DA]	\$ -	\$ -	\$ 175,698	\$ 158,250	\$ 164,971	\$ 164,971	\$ 231,847	\$ 231,847	40.5%	\$ 231,847	\$ 231,847
1580.3	Drug Task Force Grant	\$ -	\$ -	\$ -	\$ 233,016	\$ 178,000	\$ 178,000	\$ -	\$ 111,000	-37.6%	\$ 111,000	\$ 111,000
1580.4	State Victim Witness Grant	\$ 90,014	\$ 26,027	\$ 83,681	\$ 69,882	\$ 70,627	\$ 70,627	\$ 70,627	\$ 74,406	1.4%	\$ 74,406	\$ 74,406
1580.7	State - COPS Grant	\$ -	\$ -	\$ -	\$ 7,469	\$ 7,469	\$ 7,469	\$ 3,895	\$ 3,895	100.0%	\$ 3,895	\$ 3,895
1625	District Attorney NSF Fees	\$ -	\$ -	\$ -	\$ 7,470	\$ -	\$ -	\$ 7,470	\$ -	100.0%	\$ 5,000	\$ 5,000
Fund 184	Statutory Rape Grant	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ 1,111	\$ 22,000	5.4%	\$ 22,000	\$ 22,000
Total		\$ 90,014	\$ 26,027	\$ 259,379	\$ 476,087	\$ 443,067	\$ 443,067	\$ 314,950	\$ 443,148	0.0%	\$ 448,148	\$ 448,148

GENERAL FUND BUDGETS

DEPARTMENT: DISTRICT ATTORNEY
DEPARTMENT NUMBER: 001-02-01-430

PURPOSE

To provide for the prosecution of all criminal violations of State and local laws which occur in the County. The office also files criminal or civil actions in consumer fraud and welfare fraud cases.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 318,777	\$ 328,066	\$ 379,053	\$ 445,480	\$ 530,256	\$ 530,256	\$ 450,577	\$ 655,252	23.6%	\$ 674,909	\$ 708,655
2112	Overtime	\$ 8,597	\$ 6,469	\$ -	\$ 3,545	\$ 10,000	\$ 10,000	\$ 1,034	\$ 10,000	0.0%	\$ 10,000	\$ 10,000
2141	Holiday	\$ 4,931	\$ 4,925	\$ 6,400	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 52,361	\$ 59,639	\$ 98,300	\$ 118,840	\$ 150,243	\$ 150,243	\$ 139,170	\$ 564,243	275.6%	\$ 581,170	\$ 598,605
3028	Telephone Expense	\$ 15,215	\$ 11,869	\$ 10,123	\$ 8,186	\$ 15,000	\$ 15,000	\$ 10,306	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
3101	Jury & Witness Expense	\$ 11,182	\$ 5,294	\$ 8,835	\$ 4,000	\$ 10,000	\$ 10,000	\$ 3,532	\$ 10,000	0.0%	\$ 10,000	\$ 10,000
3120	Equipment Maintenance	\$ 657	\$ 878	\$ 2,306	\$ 2,815	\$ 3,000	\$ 3,000	\$ 2,063	\$ 3,000	0.0%	\$ 3,000	\$ 3,000
3170	Memberships	\$ 2,200	\$ 3,559	\$ 3,554	\$ 2,586	\$ 3,500	\$ 3,500	\$ 3,499	\$ 4,000	14.3%	\$ 4,000	\$ 4,000
3200	Office Expense	\$ 24,213	\$ 10,824	\$ 11,134	\$ 12,655	\$ 10,834	\$ 10,834	\$ 11,504	\$ 10,834	0.0%	\$ 10,834	\$ 10,834
3236	Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3245	Contract Services	\$ 20,174	\$ 21,756	\$ 20,384	\$ 10,264	\$ 10,000	\$ 10,000	\$ 10,337	\$ 12,000	20.0%	\$ 12,000	\$ 12,000
3250	Other Professional Services	\$ 869	\$ 208	\$ 196	\$ 261	\$ 1,500	\$ 1,500	\$ 135	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
3295	Rents/Leases Buildings	\$ 14,477	\$ 20,676	\$ 20,692	\$ 22,520	\$ 27,000	\$ 27,000	\$ 27,237	\$ 27,000	0.0%	\$ 27,000	\$ 27,000
3312	Special Department Expense	\$ 8,884	\$ 8,556	\$ 8,749	\$ 6,603	\$ 10,000	\$ 10,000	\$ 17,042	\$ 10,000	0.0%	\$ 10,000	\$ 10,000
3312.1	Public Relations	\$ -	\$ 931	\$ 856	\$ 135	\$ 1,500	\$ 1,500	\$ 1,054	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
3312.2	Legal Publications	\$ -	\$ 16,697	\$ 18,199	\$ 16,625	\$ 20,000	\$ 20,000	\$ 12,330	\$ 20,000	0.0%	\$ 20,000	\$ 20,000
3335	Travel/Training	\$ 11,688	\$ 9,541	\$ 17,500	\$ 16,500	\$ 15,000	\$ 15,000	\$ 12,526	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
5303	Equipment	\$ 6,075	\$ 4,704	\$ 5,900	\$ 5,000	\$ 11,137	\$ 11,137	\$ 8,567	\$ 11,137	0.0%	\$ 11,137	\$ 11,137
5303.1	COPS Expenditures	Included	Above	Above	\$ -	\$ 3,863	\$ 3,863	\$ 3,863	\$ 3,863	0.0%	\$ 3,863	\$ 3,863
TOTAL		\$ 500,299	\$ 514,593	\$ 612,180	\$ 676,015	\$ 832,833	\$ 832,833	\$ 714,778	\$ 1,374,329	65.0%	\$ 1,410,914	\$ 1,462,094

AUDITOR COMMENTS

Salaries reflect the implementation of the new MCPEA MOU and the addition of another District Attorney. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution for miscellaneous employees and 330% contribution for the DA Investigator. This latter rate is an anomaly due to the creation of new retirement rates for safety personnel as a whole and is not a reflection of this department specifically. Salaries have been partially offset by the Vertical Rape Grant.

GENERAL FUND BUDGETS

DEPARTMENT: DISTRICT ATTORNEY - VICTIM/WITNESS ASSISTANCE
DEPARTMENT NUMBER: 001-02-01-425

PURPOSE

This program offers a full range of victim services to victims of crime in Mono County. The 100% State funding supports one Victim/Witness Coordinator, services and supplies.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 50,248	\$ 43,940	\$ 44,447	\$ 50,760	\$ 52,571	\$ 52,571	\$ 50,528	\$ 45,637	-13.2%	\$ 45,637	\$ 45,637
2210	Employee Benefits	\$ 9,221	\$ 11,227	\$ 10,997	\$ 14,980	\$ 22,836	\$ 22,836	\$ 17,814	\$ 18,333	-19.7%	\$ 18,333	\$ 18,333
3028	Telephone/Communications	\$ 1,065	\$ 149		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3200	Office Expense	\$ 6,606	\$ 3,606	\$ 1,051	\$ 2,250	\$ 7,497	\$ 7,497	\$ 4,436	\$ 10,436	100.0%	\$ 10,436	\$ 10,436
3250	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3295	Rents & Leases	\$ 1,132	\$ 128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ 2,089	\$ 3,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment		\$ 17,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 70,361	\$ 79,857	\$ 56,494	\$ 67,990	\$ 82,904	\$ 82,904	\$ 72,779	\$ 74,406	-10.3%	\$ 74,406	\$ 74,406

AUDITOR COMMENTS

Expenses 100% offset by State grant.

GENERAL FUND BUDGETS

DEPARTMENT: District Attorney - DRUG TASK FORCE
DEPARTMENT NUMBER: 001-02-02-460

PURPOSE

To provide drug enforcement activities fully supported by State grant funds. This OCJP funding is used to fund overtime for the personnel assigned to the Mono Narcotics Enforcement Team (MONET), and for additional supporting services and supplies, and equipment. The Mono Narcotic Enforcement Team (MONET) is a cooperative law enforcement effort whose purpose is to enforce all narcotic laws within the State of California and specifically Mono County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries (Probation)					\$ -	\$ 27,880	\$ -	\$ 17,500	-37.2%	\$ 17,500	\$ 17,500
2112	Overtime	\$ 22,839	\$ 30,382	\$ 39,610	\$ 59,271		\$ 46,000	\$ 37,615	\$ 30,000	100.0%	\$ 30,000	\$ 30,000
2210	Employee Benefits	\$ 561	\$ 1,178	\$ 1,175	\$ 1,839		\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3028	Telephone	\$ -	\$ -	\$ -	\$ 5,200		\$ 4,363	\$ 3,118	\$ 3,863	-11.5%	\$ 3,863	\$ 3,863
3120	Equipment Maintenance					\$ -	\$ -	\$ -	\$ 19,000	100.0%	\$ 19,000	\$ 19,000
3200	Office Supplies					\$ -	\$ -		\$ 4,423	100.0%	\$ 4,423	\$ 4,423
3285	Rents/Leases	\$ -	\$ -	\$ -	\$ 6,720		\$ -	\$ 1,100	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 84,088	\$ 114,238	\$ 92,492	\$ 74,025	\$ 178,000	\$ 75,970	\$ 66,210	\$ 16,583	-78.2%	\$ 16,583	\$ 16,583
3312.1	Special Dept Expense - Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,748	100.0%	\$ 2,748	\$ 2,748
3312.2	Special Dept Expense - Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	\$ -
3335	Travel/Training	\$ -	\$ -	\$ -	\$ 14,558		\$ 10,711	\$ 6,920	\$ 6,882	-35.7%	\$ 6,882	\$ 6,882
5303	Equipment	\$ 8,780	\$ 9,872	\$ 9,735	\$ 2,000		\$ 13,077	\$ 30,426	\$ 10,001	-23.5%	\$ 10,001	\$ 10,001
TOTAL		\$ 116,268	\$ 155,670	\$ 143,012	\$ 163,613	\$ 178,000	\$ 178,000	\$ 145,388	\$ 111,000	-37.6%	\$ 111,000	\$ 111,000

AUDITOR COMMENTS

Responsibility for this program has shifted from the Sheriff to the District Attorney. Expenses in this program are \$100% funded by an OCJP grant. Overtime Salary and Benefits paid out of the Sheriff's Department budget are transferred to this account. A portion of these funds pays for over-time in the Mammoth Lakes Police Department and a portion of a Deputy probation Officer \$17,500.

GENERAL FUND BUDGETS

DEPARTMENT: ECONOMIC DEVELOPMENT & SPECIAL PROJECTS – ENERGY MANAGEMENT
DEPARTMENT NUMBER: 001-01-10-290

PURPOSE

Oversees, administers and regulates energy development projects within the policy guidelines of the Board of Supervisors and the requirements of use permits and law. Acts as a liaison with State water agencies. The Energy Director has been renamed the Economic Development and Special Projects Director. This position now leads the County Economic Development program and also serves as Grants Administrator and staff advisor to the Tri-Valley Groundwater Management District, as well as staff representative to the Walker River Water User’s Association.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 86,361	\$ 88,547	\$ 63,053	TRANSFERRED	TRANSFERRED	TRANSFERRED	TRANSFERRED	TRANSFERRED			
2112	Overtime	\$ -	\$ -	\$ -	To	To	To	To	To		To	To
2210	Employee Benefits	\$ 8,961	\$ 7,913	\$ 8,338	Economic	Economic	Economic	Economic	Economic		Economic	Economic
3028	Telephone	\$ -	\$ 373	\$ -	Development	Development	Development	Development	Development		Development	Development
3120	Equipment Maintenance	\$ -	\$ -	\$ -								
3200	Office Expense	\$ 312	\$ -	\$ 236								
3250	Other Professional Services	\$ -	\$ -	\$ -								
3280	Publications/Legal Notices	\$ -	\$ -	\$ -								
3312	Special Department Expense	\$ -	\$ -	\$ -								
3335	Travel Expenses	\$ 2,537	\$ 3,477	\$ 4,156								
4701	Tri-Valley Groundwater Mgmt.	\$ -		\$ -								
5303	Equipment	\$ -		\$ -								
TOTAL		\$ 98,171	\$ 100,309	\$ 75,782	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

Due to the reduction in energy grants and energy related activities, this budget unit has been completely combined with the Economic Development budget unit and is no longer used.

GENERAL FUND BUDGETS

DEPARTMENT: ECONOMIC DEVELOPMENT & SPECIAL PROJECTS – ECONOMIC DEVELOPMENT
DEPARTMENT NUMBER: 001-02-07-190

PURPOSE

The Economic Development Office, now under the Economic Development and Special Projects Director, strives to enhance the economic base of Mono County through job creation, marketing tourism, and promoting Mono County as a good place to conduct business.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 38,895	\$ 47,167	\$ 78,809	\$ 117,000	\$ 144,218	\$ 144,218	\$ 133,042	\$ 150,087	4.1%	\$ 154,590	\$ 162,319
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 7,712	\$ 12,077	\$ 21,992	\$ 40,600	\$ 40,084	\$ 40,084	\$ 33,649	\$ 46,039	14.9%	\$ 47,420	\$ 48,842
3028	Telephone					\$ -	\$ -	\$ -	\$ 300	100.0%	\$ 300	\$ 300
3200	Office Expense	\$ 1,097	\$ 370	\$ 27	\$ 100	\$ 100	\$ 100	\$ 2,464	\$ 500	400.0%	\$ 500	\$ 500
3280	Publications/Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel and Training	\$ 2,244	\$ 2,355	\$ 3,596	\$ 8,530	\$ 9,100	\$ 9,100	\$ 8,603	\$ 9,400	3.3%	\$ 9,400	\$ 9,400
5303	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 49,948	\$ 61,969	\$ 104,424	\$ 166,230	\$ 193,502	\$ 193,502	\$ 177,758	\$ 206,326	6.6%	\$ 212,210	\$ 221,362

AUDITOR COMMENTS

Salaries reflects the combination of the Energy Management Budget Unit and Economic Development. It also reflects the implementation of the new MCPEA MOU. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 11.964% Employer PERS contribution. Economic Development will assist the Tourism Commission by providing staff support and direction. Tourism is Mono County's primary industry and a coordinated strategy of marketing and dissemination of information will be developed. Additionally, Mono County desires to expand the Tourism Commission to Tourism/Film Commission. Economic Development also supports the Fisheries Commission and the Management of Conway Ranch.

GENERAL FUND BUDGETS

DEPARTMENT: EMERGENCY MEDICAL SERVICES (EMS)
DEPARTMENT NUMBER: 001-04-02-855

PURPOSE

This program provides financial support and administrative coordination/direction for the County's ambulance services program, including the paramedic program and the volunteer ambulances and fire district first responders.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 677,747	\$ 743,385	\$ 940,937	\$ 1,003,704	\$ 1,241,804	\$ 1,241,804	\$ 1,255,215	\$ 1,386,413	11.6%	\$ 1,428,006	\$ 1,499,406
2112	Overtime	\$ 130,494	\$ 203,225	\$ 309,680	\$ 287,000	\$ 358,654	\$ 358,654	\$ 311,568	\$ 355,013	286.6%	\$ 355,013	\$ 355,013
2141	Holiday Pay	\$ 46,453	\$ 58,873	\$ 73,664	\$ 85,000	\$ 100,351	\$ 100,351	\$ 97,173	\$ 112,211	11.8%	\$ 115,578	\$ 121,356
2210	Employee Benefits	\$ 153,825	\$ 238,566	\$ 349,699	\$ 560,690	\$ 605,000	\$ 605,000	\$ 693,508	\$ 611,723	1.1%	\$ 630,074	\$ 648,977
3012	Uniform Allowance (M.O.U.)	\$ 7,891	\$ 11,696	\$ 27,454	\$ 15,270	\$ 15,000	\$ 15,000	\$ 15,696	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
3012.1	MOU - Safety Gear	\$ 520	\$ 3,073	\$ 7,525	\$ 12,146	\$ 15,000	\$ 15,000	\$ 4,647	\$ 10,000	-33.3%	\$ 10,000	\$ 10,000
3021	Uniform Replacement	\$ 3,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3028	Telephone	\$ 7,595	\$ 9,721	\$ 9,512	\$ 9,000	\$ 8,000	\$ 8,000	\$ 9,916	\$ 8,500	6.3%	\$ 8,500	\$ 8,500
3028.1	Cable	\$ 1,000	\$ 851	\$ 1,594	\$ 1,700	\$ 1,800	\$ 1,800	\$ 2,373	\$ 2,400	33.3%	\$ 2,400	\$ 2,400
3120	Equipment Maintenance & Repair	\$ 240	\$ 2,573	\$ 9,482	\$ 6,028	\$ 8,500	\$ 8,500	\$ 11,060	\$ 9,000	5.9%	\$ 9,000	\$ 9,000
3120.1	Building Maintenance & Repair	\$ 288	\$ 27,221	\$ 8,441	\$ 11,143	\$ 9,000	\$ 9,000	\$ 2,805	\$ 4,000	-55.6%	\$ 4,000	\$ 4,000
3120.2	Medical Equipment	\$ 25,624	\$ 4,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120.3	Non-Medical Supplies	\$ 2,238	\$ 1,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3170	Memberships/Publications	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -	100.0%	\$ -	\$ -
3200	Office Expense	\$ 2,597	\$ 6,373	\$ 3,553	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,729	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
3250	Professional Services	\$ 540	\$ 2,796	\$ 425	\$ 640	\$ 1,500	\$ 1,500	\$ 602	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
3250.1	Billing Service	\$ 20,481	\$ 36,400	\$ 33,498	\$ 40,000	\$ 42,000	\$ 42,000	\$ 35,496	\$ 42,000	0.0%	\$ 42,000	\$ 42,000
3280	Memberships/Publications	\$ 681	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -	\$ 700	0.0%	\$ 700	\$ 700
3285	Lease Payments	\$ 18,349	\$ 18,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3295	Building Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 22,300	\$ 14,000	-53.3%	\$ 14,000	\$ 14,000
3310	Education & Tuition	\$ 14,991	\$ 7,276	\$ 10,253	\$ 6,100	\$ 15,000	\$ 15,000	\$ 10,413	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
3310.1	Certification/Recertification	\$ -	\$ 239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 740	\$ 241	\$ 3,382	\$ -	\$ 500	\$ 500	\$ -	\$ -	-100.0%	\$ -	\$ -
3312.1	Medical Supplies	\$ 683	\$ 26,902	\$ 31,655	\$ 27,000	\$ 35,000	\$ 35,000	\$ 29,070	\$ 35,000	0.0%	\$ 35,000	\$ 35,000
3312.2	Non-Medical Supplies	\$ 161	\$ 168	\$ 1,072	\$ 197	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

GENERAL FUND BUDGETS

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3335	Vehicle Expense - Fuel	\$ 7,880	\$ 15,127	\$ 13,822	\$ 18,000	\$ 18,000	\$ 18,000	\$ 20,296	\$ 23,000	27.8%	\$ 23,000	\$ 23,000
3335.1	Regular Travel and Training	\$ -	\$ 4,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3360	Utilities	\$ 3,593	\$ 4,126	\$ 3,852	\$ 6,000	\$ 6,000	\$ 6,000	\$ 14,223	\$ 13,500	125.0%	\$ 13,500	\$ 13,500
5302	Billing Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ 6,445	\$ 29,830	\$ 50,000	\$ 105,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 52,000	4.0%	\$ 52,000	\$ 52,000
6010	1st Responder **	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	0.0%	\$ 40,000	\$ 40,000
6010	Transfer to Paramedic Trust Fund	\$ -	\$ -	\$ 48,743	\$ 27,791	\$ 5,000	\$ 5,000	\$ 5,000	\$ 48,090	861.8%	\$ 48,090	\$ 48,090
TOTAL		\$ 1,174,136	\$ 1,498,043	\$ 1,978,244	\$ 2,266,909	\$ 2,623,809	\$ 2,623,809	\$ 2,637,091	\$ 2,804,050	6.9%	\$ 2,867,361	\$ 2,963,442

AUDITOR COMMENTS

The County assumed responsibility for this program in 1991. **Benefits** include a 3% Retirement Health Contribution, a Health premium increase and 15.9% Employer Safety PERS contribution. **Professional Services** includes Paramedic Billing Services. As of Fiscal Year 2002-03 the program was no longer administered through the Sheriff's Department and was jointly administered jointly through the Health Department and the County Administrative Office. Beginning in FY 2005-06 a Paramedic Coordinator was hired. This salary is reflected in both salaries and benefits. It is anticipated that \$48,090 more TOT revenue was received than budgeted for FY 2005-06, thus allowing this amount to be transferred to the Paramedic Trust Fund.

REVENUES

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
1550	Ambulance Health Realignment Trust	\$ 398,108	\$ 288,598	\$ 232,000	\$ 160,260	\$ 200,000	\$ 200,000	\$ 200,000	\$ 208,000	4.0%	\$ 208,000	\$ 208,000
1635	Ambulance Fees	\$ 453,254	\$ 590,864	\$ 676,167	\$ 675,000	\$ 700,000	\$ 700,000	\$ 660,000	\$ 700,000	0.0%	\$ 700,000	\$ 700,000
1568	Federal Forest Reserve	\$ 78,345	\$ 78,972	\$ 79,920	\$ 80,958	\$ 80,000	\$ 80,000	\$ 82,821	\$ 80,000	0.0%	\$ 80,000	\$ 80,000
1010.1	Transient Occupancy Tax-Paramedics 2%	\$ 69,071	\$ 318,743	\$ 346,534	\$ 340,000	\$ 347,480	\$ 347,480	\$ 395,570	\$ 409,166	17.8%	\$ 417,349	\$ 425,696
Total		\$ 998,779	\$ 1,277,177	\$ 1,334,620	\$ 1,256,218	\$ 1,327,480	\$ 1,327,480	\$ 1,338,390	\$ 1,397,166	21.8%	\$ 1,405,349	\$ 1,413,696

GENERAL FUND BUDGETS

DEPARTMENT: URGENT CARE & CLINIC
DEPARTMENT NUMBER: 001-04-02-860

PURPOSE

This budget unit provides the appropriation of County General Funds contributed to the maintenance of the Urgent Care Clinic in Bridgeport.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
6010	General Fund Operating Transfers	\$ 365,000	\$ 100,000	\$ 188,500	\$ 240,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 175,000	-18.6%	\$ 175,000	\$ 175,000
Total General Fund		\$ 365,000	\$ 100,000	\$ 188,500	\$ 240,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 175,000	-18.6%	\$ 175,000	\$ 175,000

AUDITOR COMMENTS

After the closure of Mono General Hospital, the Board contracted with the Mono County Medical Group to operate a 24-hour urgent care/clinic service program at the MGH facility for \$400,000 per year plus an estimated \$25,000 per year in building and equipment maintenance expenses. \$60,000 in funds derived from jail inmate funds. The 7-year agreement entered into to run the clinic was terminated in April 2002 and after an interim agreement with another provider, a new agreement has been entered into with the Southern Mono Hospital District to provide clinic services three times per week minimum. The Clinic is now open four times per week to accommodate both local clients and visitors. This agreement will result in revenue sharing to eventually reduce the County contribution as the clinic services expand. FY 2003-04 increased contribution resulted from several one-time expenses for improvements to the clinic facility and an increase in utility expenses.

GENERAL FUND BUDGETS

DEPARTMENT: HEALTH AND HUMAN SERVICES FUNDING
DEPARTMENT NUMBER: 01-04-01-840 (Mental Health); 001-05-01-868 (Social Services)

PURPOSE

This budget unit provides the appropriation of County General Funds contributed to the maintenance of the Urgent Care Clinic in Bridgeport.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
6010	Mental Health (-840)	\$ -	\$ -	\$ -		\$ 13,149	\$ 13,149	\$ 13,149	\$ 7,149	-45.6%	\$ 7,149	\$ 7,149
6060	Social Services (-868)	\$ -	\$ -	\$ -		\$ 153,666	\$ 153,666	\$ 191,178	\$ 225,000	46.4%	\$ 225,000	\$ 225,000
6060	Title IVE Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	100.0%	\$ -	\$ -
6060	Health Department	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	0.0%	\$ -	\$ -
Total General Fund		\$ -	\$ -	\$ -	\$ -	\$ 166,815	\$ 166,815	\$ 204,327	\$ 382,149	129.1%	\$ 232,149	\$ 232,149

AUDITOR COMMENTS

With the creation of the Health and Human Services agency in FY 2003-04 year, Mental Health and Social Services were removed from the General Fund. Being removed from the General Fund however does not alleviate the County's responsibility for these funds. The County has certain required cash matches to these programs that must be met and budgeted for.

GENERAL FUND BUDGETS

DEPARTMENT: ANIMAL CONTROL
DEPARTMENT NUMBER: 001-02-07-680

PURPOSE

To provide animal control services in the unincorporated areas of the County. Provides services out of the Bridgeport facility.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 118,261	\$ 143,845	\$ 168,144	\$ 180,285	\$ 222,942	\$ 222,942	\$ 202,781	\$ 227,871	2.2%	\$ 234,707	\$ 246,443
2112	Overtime	\$ 198	\$ 86	\$ 479	\$ 1,800	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	0.0%	\$ 1,200	\$ 1,200
2210	Employee Benefits	\$ 29,467	\$ 32,602	\$ 43,172	\$ 51,525	\$ 90,529	\$ 90,529	\$ 62,014	\$ 85,585	-5.5%	\$ 88,152	\$ 90,797
3012	Uniform Allowance	\$ -	\$ 800	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 800	\$ 1,200	0.0%	\$ 1,200	\$ 1,200
3028	Telephone	\$ 573	\$ 376	\$ 834	\$ 1,300	\$ 3,000	\$ 3,000	\$ 1,935	\$ 3,000	0.0%	\$ 3,000	\$ 3,000
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ 150	0.0%	\$ 150	\$ 150
3170	Memberships	\$ 200	\$ 235	\$ 294	\$ 299	\$ 300	\$ 300	\$ 431	\$ 450	50.0%	\$ 450	\$ 450
3200	Office Expense	\$ 463	\$ 687	\$ 883	\$ 1,540	\$ 1,600	\$ 1,600	\$ 1,802	\$ 1,600	0.0%	\$ 1,600	\$ 1,600
3250	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 9,059	\$ 9,411	\$ 10,056	\$ 10,000	\$ 13,000	\$ 13,000	\$ 12,266	\$ 14,000	7.7%	\$ 14,000	\$ 14,000
3335	Travel/Training	\$ 10,793	\$ 15,481	\$ 12,902	\$ 19,500	\$ 24,500	\$ 24,500	\$ 23,397	\$ 30,000	22.4%	\$ 30,000	\$ 30,000
3360	Utilities	\$ 528	\$ 128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ -	\$ 42,595	\$ 32,430	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 169,541	\$ 246,247	\$ 270,395	\$ 267,449	\$ 358,421	\$ 358,421	\$ 305,425	\$ 365,056	1.9%	\$ 374,460	\$ 388,840

AUDITOR COMMENTS

Salaries reflect the full implementation of the MCPEA MOU. **Contract Services** is no longer necessary due to the County taking the lead agency role of the South County Animal Shelter. The Shelter Attendant in South County is in the South County budget and 75% of the attendant in Bridgeport is reflected in this Budget. Actual salaries are down due to vacancies. These vacancies are also reflected in a decrease in actual expenditures for travel and training as one animal control vehicles sat idle during the vacancies; however the increase in fuel prices almost fully expended this line item in spite of the vacancies.

Revenues: Animal Licenses, \$25,500; Human Services, \$4,000.

GENERAL FUND BUDGETS

DEPARTMENT: SOUTH COUNTY ANIMAL SHELTER
DEPARTMENT NUMBER: 001-02-07-681

PURPOSE

To provide animal control services in the unincorporated areas of the County. Operates the Whitmore Animal Control Facility in cooperation with the Town of Mammoth Lakes and shares the cost of operating this Facility.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 29,381	\$ 30,862	\$ 32,056	\$ 40,126	\$ 40,841	\$ 40,841	\$ 35,549	\$ 36,207	-11.3%	\$ 37,293	\$ 39,157
2112	Overtime	\$ -	\$ -	\$ -	\$ 350	\$ 500	\$ 500	\$ -	\$ 500	100.0%	\$ 500	\$ 500
2210	Employee Benefits	\$ 7,831	\$ 7,362	\$ 10,039	\$ 12,135	\$ 18,465	\$ 18,465	\$ 16,504	\$ 20,062	8.6%	\$ 20,664	\$ 21,283
3012	Uniform Allowance	\$ -	\$ 127	\$ 150	\$ 200	\$ 200	\$ 200	\$ 77	\$ 200	0.0%	\$ 200	\$ 200
3028	Telephone	\$ 1,145	\$ 1,335	\$ 1,206	\$ 1,400	\$ 2,000	\$ 2,000	\$ 1,349	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
3140	Building Maintenance	\$ 9,020	\$ 1,949	\$ 528	\$ 2,000	\$ 5,000	\$ 5,000	\$ 3,081	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
3140.1	Building Repairs: Major	\$ -	\$ 5,155	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
3170	Memberships	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ -	-100.0%	\$ -	\$ -
3200	Office Expense	\$ 470	\$ 482	\$ 439	\$ 565	\$ 600	\$ 600	\$ 761	\$ 700	16.7%	\$ 700	\$ 700
3250	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 5,959	\$ 6,621	\$ 6,850	\$ 6,600	\$ 8,500	\$ 8,500	\$ 8,400	\$ 9,000	5.9%	\$ 9,000	\$ 9,000
3335	Travel/Training	\$ 918	\$ 1,245	\$ 1,073	\$ 1,750	\$ 4,500	\$ 4,500	\$ 2,010	\$ 4,500	0.0%	\$ 4,500	\$ 4,500
3360	Utilities	\$ 4,168	\$ 4,535	\$ 6,045	\$ 7,500	\$ 9,000	\$ 9,000	\$ 10,062	\$ 12,000	33.3%	\$ 12,000	\$ 12,000
5303	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 58,892	\$ 59,673	\$ 58,386	\$ 72,626	\$ 94,706	\$ 94,706	\$ 77,793	\$ 95,168	0.5%	\$ 96,856	\$ 99,341

AUDITOR COMMENTS

The County is now the lead agency for the South County Animal Shelter, sharing costs and revenues with the Town of Mammoth Lakes.

Revenues: South County Animal Shelter Revenue: \$47,584.

GENERAL FUND BUDGETS

DEPARTMENT: PROBATION
 DEPARTMENT NUMBER: 001-02-03-520

PURPOSE

The Probation Department is a State-mandated community corrections agency, responsible for preparing pre-sentence evaluations and providing post-sentence supervision of adult and juvenile offenders. The department also staffs and administers the Juvenile Detention Facility for minors.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 214,753	\$ 255,237	\$ 219,986	\$ 267,200	\$ 357,343	\$ 309,429	\$ 266,356	\$ 252,217	-18.5%	\$ 259,783	\$ 272,772
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 165	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
2141	Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 40,627	\$ 52,858	\$ 61,616	\$ 87,991	\$ 195,523	\$ 195,523	\$ 127,929	\$ 129,541	-33.7%	\$ 133,427	\$ 137,430
3028	Telephone Expense	\$ 7,743	\$ 5,036	\$ 4,138	\$ 4,150	\$ 5,500	\$ 5,500	\$ 4,175	\$ 5,500	0.0%	\$ 5,500	\$ 5,500
3120	Equipment Maintenance	\$ 35	\$ 228	\$ -	\$ 500	\$ 1,700	\$ 1,700	\$ 361	\$ 1,700	0.0%	\$ 1,700	\$ 1,700
3170	Memberships	\$ 765	\$ 627	\$ 654	\$ 500	\$ 750	\$ 750	\$ 629	\$ 750	0.0%	\$ 750	\$ 750
3200	Office Expense	\$ 2,230	\$ 1,993	\$ 2,208	\$ 1,800	\$ 2,250	\$ 2,250	\$ 3,387	\$ 2,250	0.0%	\$ 2,250	\$ 2,250
3250	Professional Services	\$ 240	\$ 2,185	\$ 738	\$ -	\$ 500	\$ 500	\$ -	\$ 500	0.0%	\$ 500	\$ 500
3295	Rents/Leases Buildings	\$ 9,695	\$ 12,922	\$ 11,624	\$ 11,370	\$ 11,828	\$ 11,828	\$ 13,683	\$ 12,905	9.1%	\$ 12,905	\$ 12,905
3312	Special Department Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ 9,479	\$ 9,746	\$ 9,201	\$ 12,903	\$ 10,500	\$ 10,500	\$ 9,107	\$ 12,000	14.3%	\$ 12,000	\$ 12,000
4110	Support & Care of Persons	\$ 1,206	\$ 2,092	\$ 1,895	\$ -	\$ -	\$ -	\$ -	\$ -	-100.0%	\$ -	\$ -
5303	Equipment	\$ 1,509	\$ 5,492	\$ 3,907	\$ 2,400	\$ 1,500	\$ 1,500	\$ 720	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
TOTAL		\$ 288,283	\$ 348,415	\$ 315,967	\$ 388,814	\$ 589,394	\$ 541,480	\$ 426,511	\$ 420,862	-22.3%	\$ 432,315	\$ 449,307

AUDITOR COMMENTS

Salaries, benefits, and **training** does not include the additional deputy probation officer for the Mental Health Systems of Care Program nor full cost of officers paid from grants. It also reflects the implementation of the new MCPEA MOU, and the addition of a career ladder position. **Equipment** includes guns, vests and other miscellaneous safety equipment pursuant to the current MOU. Probation officers are now a separate bargaining unit. Beginning in January 2005, Probation Officers became a separate PERS unit with a separate contribution rate. The new rate is budgeted in benefits at 23.97%. See Revenues on next page. **Policy Items Requested:** Additional probation officer to deal with the growth of the County and related services.

GENERAL FUND BUDGETS

PROBATION REVENUES:

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
1531.2	State - Sales Tax: Safety (Prop. 172) [Probation]	\$ -	\$ -	\$ 117,132	\$ 105,500	\$ 109,980	\$ 109,980	\$ 154,565	\$ 154,565	0.0%	\$ 154,565	\$ 154,565
1580.5	State - Juvenile Detention Grant	\$ 49,408	\$ 13,963	\$ 52,461	\$ 82,704	\$ 57,000	\$ 57,000	\$ 33,173	\$ 57,772	0.0%	\$ 57,772	\$ 57,772
1309.00	Lab H&S 11372.5 (Probation)	\$ 148	\$ 572	\$ 546	\$ 567	\$ 500	\$ 500	\$ 1,200	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
1310.00	Drug Prog H&S 11372.7 (Probation)	\$ 620	\$ 932	\$ 2,535	\$ 1,657	\$ 1,500	\$ 1,500	\$ 3,482	\$ 3,000	100.0%	\$ 3,000	\$ 3,000
1311.00	Booking Fee - (Probation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1580.14	State - COPS Juv Justice 39.7%	\$ -	\$ -	\$ -	\$ 57,575	\$ 57,575	\$ 57,575	\$ 9,515	\$ 9,500	0.0%	\$ 9,500	\$ 9,500
1532.1	Federal - Probation IV-E & IVEA	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ 50,000	12.0%	\$ 50,000	\$ 50,000
Total		\$ 50,177	\$ 15,467	\$ 172,674	\$ 248,003	\$ 261,555	\$ 261,555	\$ 201,935	\$ 275,837	212.0%	\$ 275,837	\$ 275,837

GENERAL FUND BUDGETS

DEPARTMENT: JUVENILE DETENTION CENTER
DEPARTMENT NUMBER: 001-02-03-500

PURPOSE

This budget provides for the support and staff costs of the 96-hour special purpose juvenile detention center. This facility is necessary to secure juveniles in a structure separate from an adult jail as mandated by State law. Supervision is provided by on-call part-time juvenile counselors on an as-needed basis.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ -	\$ -	\$ 1	\$ -	\$ 10,000	\$ 3,000	\$ 3,000	\$ 8,204	100.0%	\$ 8,450	\$ 8,873
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	\$ -
2210	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ 3,363	\$ 1,500	\$ 1,500	\$ 1,428	100.0%	\$ 1,471	\$ 1,515
3011	Clothing/Personal Supplies	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	0.0%	\$ 100	\$ 100
3028	Telephone	\$ -	\$ -	\$ 1,590	\$ 900	\$ 945	\$ -	\$ 891	\$ -	0.0%	\$ -	\$ -
3030	Food	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	0.0%	\$ 100	\$ 100
3035	Household Expense	\$ 402	\$ 407	\$ 345	\$ 15	\$ 250	\$ 250	\$ -	\$ 250	0.0%	\$ 250	\$ 250
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3200	Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3226	Medical/Dental Services	\$ -	\$ 211	\$ 1,186	\$ 1,200	\$ 2,000	\$ 2,000	\$ 1,485	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
3335	Travel/Training/Transports	\$ -	\$ -	\$ 3,957	\$ 6,718	\$ 5,000	\$ 5,000	\$ 4,810	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
4110	Support and Care of Persons	\$ -	\$ -	\$ -	\$ 11,000	\$ 70,000	\$ 70,000	\$ 35,567	\$ 20,000	-71.4%	\$ 20,000	\$ 20,000
5303	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 402	\$ 619	\$ 7,080	\$ 19,833	\$ 91,758	\$ 81,950	\$ 47,253	\$ 37,082	-54.8%	\$ 37,371	\$ 37,838

AUDITOR COMMENTS

The expenses in this program are largely offset by a State (OCJP) jail removal grant. In FY2000-2001 the OCJP jail removal grant and the OCJP CAPS grant are in separate budget units.

GENERAL FUND BUDGETS

DEPARTMENT: PROBATION - OCJP - CHALLENGE (CAPS) GRANT
 DEPARTMENT NUMBER: 001-02-03-521

PURPOSE

Other protection.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3028	Telephone	\$ 231	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120	Vehicle Maintenance	\$ 1,801	\$ 2,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Miscellaneous Expenses	\$ 505	\$ 3,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ 3,846	\$ 913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ 33,124	\$ 6,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 39,507	\$ 12,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS

100% grant funded. As of this date, this program has been cut by the State Budget.

GENERAL FUND BUDGETS

DEPARTMENT: PROBATION - OCJP - JAIL REMOVAL GRANT
 DEPARTMENT NUMBER: 001-02-03-501

PURPOSE

Other protection.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 12,551	\$ 7,844	\$ 6,907	\$ 6,983	\$ -	\$ 53,585	\$ 20,362	\$ 31,886	-40.5%	\$ 31,886	\$ 31,886
2141	Holiday Pay	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Benefits	\$ 1,097	\$ 654	\$ 559	\$ 581	\$ -	\$ -	\$ 8,191	\$ 21,499	#DIV/0!	\$ 21,499	\$ 21,499
3028	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 945	\$ -	\$ 945		\$ 945	\$ 945
3153	Medical Expenses	\$ 724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Operating	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,192	\$ 3,420	\$ 3,192	0.0%	\$ 3,192	\$ 3,192
4110	Support & Care	\$ 79,404	\$ 27,229	\$ 54,040	\$ 42,600	\$ -	\$ -	\$ 10,516	\$ -	#DIV/0!	\$ -	\$ -
TOTAL		\$ 94,143	\$ 35,727	\$ 61,506	\$ 50,164	\$ -	\$ 57,722	\$ 42,489	\$ 57,522	-0.3%	\$ 57,522	\$ 57,522

AUDITOR COMMENTS

100% grant funded. As of this date, the funding has not been affirmed for this grant program (Federal Funds).

GENERAL FUND BUDGETS

DEPARTMENT: PUBLIC DEFENDER
 DEPARTMENT NUMBER: 001-02-01-435

PURPOSE

The Public Defender has the responsibility of representing all indigent adults and juveniles charged with a crime in Mono County. The Public Defender services are provided by contract.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3239	Legal and Investigative Services	\$ 58,840	\$ 24,141	\$ 35,450	\$ 32,738	\$ 40,000	\$ 40,000	\$ 34,810	\$ 40,000	0.0%	\$ 40,000	\$ 40,000
3245	Contract Services	\$ 310,000	\$ 315,000	\$ 322,000	\$ 327,038	\$ 351,000	\$ 362,968	\$ 375,950	\$ 425,000	17.1%	\$ 442,000	\$ 459,680
3250	Expert Services	\$ 8,036	\$ 738	\$ 3,879	\$ 29,500	\$ 20,000	\$ 20,000	\$ 17,868	\$ 20,000	0.0%	\$ 20,000	\$ 20,000
TOTAL		\$ 376,876	\$ 339,879	\$ 361,329	\$ 389,276	\$ 411,000	\$ 422,968	\$ 428,628	\$ 485,000	14.7%	\$ 502,000	\$ 519,680

AUDITOR COMMENTS

Since 1997, the County established contracts with three legal firms to provide all indigent defense services, including "conflict cases" up to two conflicts, which leaves almost no need for the Courts to assign private attorneys. The contract amount is increased this year due to negotiated contract increases. The three firms providing the contract services are: 1) Liebersbach, Mohun, Carney, and Reed; 2) Lampi, Gephart & Silverman; and 3) David D. Hammon. The **legal services** account provides funds for investigative services, and witnesses, and the infrequent assignment of cases outside the contract. The **Expert Services** account provides for expert evaluations and testimony.

GENERAL FUND BUDGETS

PUBLIC WORKS DEPARTMENTAL SUMMARY

EXPENDITURES:

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
720	Public Works	\$ 571,298	\$ 498,684	\$ 370,496	\$ 397,242	\$ 572,700	\$ 572,700	\$ 470,470	\$ 628,338	9.7%	\$ 707,915	\$ 726,901
240	Buildings	\$ 517,853	\$ 566,733	\$ 608,141	\$ 635,741	\$ 741,050	\$ 741,050	\$ 707,253	\$ 829,738	12.0%	\$ 891,110	\$ 902,468
898	Parks	\$ 409,115	\$ 433,812	\$ 497,903	\$ 691,732	\$ 725,800	\$ 725,800	\$ 654,213	\$ 644,801	-11.2%	\$ 721,868	\$ 738,672
760	Airports	\$ 32,550	\$ 51,707	\$ 49,700	\$ 38,185	\$ 39,800	\$ 39,800	\$ 43,192	\$ 42,900	7.8%	\$ 42,900	\$ 42,900
740	Street Lighting	\$ 34,146	\$ 28,773	\$ 28,507	\$ 27,000	\$ 33,000	\$ 33,000	\$ 26,930	\$ 33,000	0.0%	\$ 33,000	\$ 33,000
900	Museum	\$ 3,267	\$ 2,649	\$ 2,333	\$ 3,150	\$ 3,200	\$ 3,200	\$ 2,627	\$ 3,300	3.1%	\$ 3,300	\$ 3,300
TOTAL		\$ 1,568,228	\$ 1,582,358	\$ 1,557,080	\$ 1,793,050	\$ 2,115,550	\$ 2,115,550	\$ 1,904,683	\$ 2,182,077	3.1%	\$ 2,400,093	\$ 2,447,241

Public Works not only manages General Fund departments, but also the Road Fund, the Solid Waste Enterprise Fund, the Campgrounds and Cemetery Fund, but other numerous funds associated with transportation maintenance and improvements.

GENERAL FUND BUDGETS

DEPARTMENT: PUBLIC WORKS
DEPARTMENT NUMBER: 001-03-01-720

PURPOSE

The Public Works Department provides the statutory duties of the County Engineer, Road Commissioner and County Surveyor. This department administers a broad number of functions in the County including development regulation, solid waste (now in a separate fund), FAA grant improvements at airports, and acquisition, maintenance and repair of General Fund vehicles.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 134,827	\$ 109,530	\$ 124,982	\$ 176,000	\$ 288,000	\$ 288,000	\$ 160,315	\$ 287,322	-0.2%	\$ 299,389	\$ 314,358
2112	Overtime	\$ 940	\$ 274	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
2210	Employee Benefits	\$ 21,571	\$ 23,610	\$ 32,909	\$ 63,707	\$ 106,000	\$ 106,000	\$ 45,074	\$ 93,117	-12.2%	\$ 160,626	\$ 164,642
3028	Telephone	\$ 530	\$ 897	\$ 946	\$ 1,235	\$ 1,000	\$ 1,000	\$ 1,062	\$ 1,100	10.0%	\$ 1,100	\$ 1,100
3028.1	Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120	Equipment Maintenance	\$ 99,817	\$ 91,815	\$ 81,746	\$ 99,500	\$ 88,000	\$ 88,000	\$ 129,000	\$ 106,000	20.5%	\$ 106,000	\$ 106,000
3140	Maintenance -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	0.0%	\$ -	\$ -
3200	Office Expense	\$ 4,138	\$ 3,666	\$ 3,863	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,048	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
3236	Consulting Services	\$ 1,500	\$ -	\$ 1,091	\$ 2,000	\$ 5,000	\$ 5,000	\$ 2,325	\$ 11,000	120.0%	\$ 11,000	\$ 11,000
3250	Professional Services	\$ 2,799	\$ 1,527	\$ 2,295	\$ 3,700	\$ 14,000	\$ 14,000	\$ 28,995	\$ 26,500	89.3%	\$ 26,500	\$ 26,500
3280	Legal Notices	\$ 3,656	\$ 2,979	\$ 2,799	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,796	\$ 3,500	16.7%	\$ 3,500	\$ 3,500
3285	Equip: Lease/Purchase (Existing)	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,500	\$ -	100.0%	\$ -	\$ -
3295	Rents/Leases - Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 30,559	\$ 37,574	\$ 31,882	\$ 22,600	\$ 33,700	\$ 33,700	\$ 71,725	\$ 71,700	112.8%	\$ 71,700	\$ 71,700
3335	Travel/Training	\$ 12,497	\$ 15,034	\$ 14,090	\$ 18,375	\$ 24,000	\$ 24,000	\$ 17,125	\$ 19,100	-20.4%	\$ 19,100	\$ 19,100
3360	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5301	Equipment - Vehicles	\$ 252,778	\$ 211,780	\$ 70,960	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5302	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment: Lease/Purchase (New)	\$ 5,687	\$ -	\$ 2,931	\$ 2,125	\$ 3,000	\$ 3,000	\$ 2,500	\$ 4,000	33.3%	\$ 4,000	\$ 4,000
	TOTAL	\$ 571,298	\$ 498,684	\$ 370,496	\$ 397,242	\$ 572,700	\$ 572,700	\$ 470,470	\$ 628,338	9.7%	\$ 707,915	\$ 726,901

AUDITOR COMMENTS

Salaries reflect the implementation of the new MCPEA MOU. Actual expenditures have been less than budgeted due to continuing vacancies for engineers. **Equipment maintenance** includes funds to maintain and repair General Fund vehicles. **Policy Requests:** purchase of a Map Printer joint with the County Clerk and the purchase of a Hydraulic Boom Lift to be purchased joint with the Road Fund.

GENERAL FUND BUDGETS

DEPARTMENT: COUNTY BUILDINGS
DEPARTMENT NUMBER: 001-01-07-240

PURPOSE

This activity provides for the safe, clean, efficient operation and maintenance of the County's physical plants; it provides minor maintenance and repair to all County-owned properties, and utilities to County Buildings.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 143,030	\$ 131,395	\$ 121,328	\$ 120,000	\$ 151,000	\$ 151,000	\$ 118,933	\$ 155,388	2.9%	\$ 161,914	\$ 170,010
2112	Overtime	\$ 422	\$ -	\$ 245	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
2210	Employee Benefits	\$ 35,695	\$ 33,194	\$ 49,193	\$ 54,585	\$ 58,000	\$ 58,000	\$ 56,303	\$ 75,650	30.4%	\$ 130,496	\$ 133,758
3012	Uniforms	\$ 558	\$ 1,680	\$ 1,077	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,153	\$ 3,000	0.0%	\$ 3,000	\$ 3,000
3028	Telephone	\$ 2,948	\$ 5,936	\$ 6,300	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,018	\$ 8,000	14.3%	\$ 8,000	\$ 8,000
3035	Household Expense	\$ 20,213	\$ 18,740	\$ 20,000	\$ 22,925	\$ 20,300	\$ 20,300	\$ 22,976	\$ 25,300	24.6%	\$ 25,300	\$ 25,300
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3140	Building Maintenance/Improve	\$ 48,280	\$ 39,819	\$ 62,796	\$ 40,000	\$ 60,000	\$ 60,000	\$ 62,951	\$ 60,000	0.0%	\$ 60,000	\$ 60,000
3245	Contract Services	\$ 60,935	\$ 83,916	\$ 100,195	\$ 125,000	\$ 152,400	\$ 152,400	\$ 150,700	\$ 162,500	6.6%	\$ 162,500	\$ 162,500
3250	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	0.0%	\$ 10,000	\$ 10,000
3285	Rents & Leases	\$ 416	\$ 292	\$ 1,025	\$ 2,500	\$ 1,000	\$ 1,000	\$ 996	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3301	Small Tools	\$ 3,036	\$ 2,415	\$ 3,876	\$ 1,460	\$ 2,000	\$ 2,000	\$ 582	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
3312	Special Department Expense	\$ 3,949	\$ 2,672	\$ 371	\$ 725	\$ 1,850	\$ 1,850	\$ 384	\$ 1,900	2.7%	\$ 1,900	\$ 1,900
3335	Travel Expense	\$ 198	\$ 835	\$ 538	\$ 500	\$ 1,000	\$ 1,000	\$ 3,676	\$ 2,000	100.0%	\$ 2,000	\$ 2,000
3360	Utilities	\$ 196,325	\$ 245,838	\$ 241,198	\$ 256,000	\$ 280,000	\$ 280,000	\$ 278,011	\$ 319,500	14.1%	\$ 319,500	\$ 319,500
5303	Equipment Replacement	\$ 1,848	\$ -	\$ -	\$ 2,046	\$ 2,000	\$ 2,000	\$ 1,569	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
TOTAL		\$ 517,853	\$ 566,733	\$ 608,141	\$ 635,741	\$ 741,050	\$ 741,050	\$ 707,253	\$ 829,738	12.0%	\$ 891,110	\$ 902,468

AUDITOR COMMENTS

Salaries reflect the implementation of the new MCPEA MOU.

GENERAL FUND BUDGETS

DEPARTMENT: PARKS AND FACILITIES
DEPARTMENT NUMBER: 00107-01-898

PURPOSE

This department is responsible for operations, maintenance and development of facilities for recreational activities, and includes funding for the County's financial participation with the Town in operating the Whitmore recreational facilities.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 157,840	\$ 198,451	\$ 236,689	\$ 288,000	\$ 288,000	\$ 288,000	\$ 267,341	\$ 246,376	-14.5%	\$ 256,724	\$ 269,560
2112	Overtime	\$ 312	\$ 802	\$ 2,722	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
2210	Employee Benefits	\$ 37,323	\$ 46,622	\$ 72,932	\$ 113,500	\$ 113,500	\$ 113,500	\$ 83,533	\$ 92,025	-18.9%	\$ 158,744	\$ 162,712
3012	Uniform Expense	\$ 3,003	\$ 3,956	\$ 7,167	\$ 3,200	\$ 7,000	\$ 7,000	\$ 3,509	\$ 7,000	0.0%	\$ 7,000	\$ 7,000
3028	Telephone Expense	\$ 3,283	\$ 3,058	\$ 3,467	\$ 3,280	\$ 3,500	\$ 3,500	\$ 2,535	\$ 3,500	0.0%	\$ 3,500	\$ 3,500
3035	Household Expense	\$ 2,453	\$ 2,523	\$ 3,652	\$ 2,600	\$ 4,000	\$ 4,000	\$ 259	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
3120	Equipment Maintenance	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3140	Building Maintenance	\$ 21,452	\$ 12,497	\$ 17,235	\$ 12,000	\$ 20,000	\$ 20,000	\$ 23,103	\$ 25,000	25.0%	\$ 25,000	\$ 25,000
3200	Office Expense	\$ 281	\$ 658	\$ 1,209	\$ 600	\$ 1,000	\$ 1,000	\$ 487	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3245	Contract Services	\$ 76,780	\$ 57,539	\$ 62,848	\$ 75,000	\$ 98,300	\$ 98,300	\$ 75,247	\$ 132,800	35.1%	\$ 132,800	\$ 132,800
3245.1	Whitmore Operations**	\$ 61,344	\$ 66,796	\$ 51,442	\$ 75,473	\$ 75,000	\$ 75,000	\$ 86,440	\$ 75,000	0.0%	\$ 75,000	\$ 75,000
3250	Professional Services	\$ 130	\$ 1,030	\$ 351	\$ 375	\$ 500	\$ 500	\$ 645	\$ 600	20.0%	\$ 600	\$ 600
3285	Rents/Leases Equipment	\$ 59	\$ -	\$ 59	\$ 150	\$ 500	\$ 500	\$ 441	\$ 500	0.0%	\$ 500	\$ 500
3295	Rents/Leases Buildings	\$ 3,234	\$ 2,316	\$ 3,529	\$ 4,500	\$ 4,000	\$ 4,000	\$ 3,884	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
3301	Small Tools	\$ 3,014	\$ 3,185	\$ 556	\$ 500	\$ 2,000	\$ 2,000	\$ 1,362	\$ 2,500	25.0%	\$ 2,500	\$ 2,500
3312	Special Department Expense	\$ 675	\$ 840	\$ 362	\$ 1,000	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
3335	Travel/Fuel Expense	\$ 13,567	\$ 16,547	\$ 17,864	\$ 22,054	\$ 22,000	\$ 22,000	\$ 27,875	\$ 22,000	0.0%	\$ 22,000	\$ 22,000
3360	Utilities	\$ 24,365	\$ 16,970	\$ 15,820	\$ 17,500	\$ 23,000	\$ 23,000	\$ 17,211	\$ 25,000	8.7%	\$ 25,000	\$ 25,000
5303	Equipment	\$ -	\$ -	\$ -	\$ 70,000	\$ 60,000	\$ 60,000	\$ 60,340	\$ -	-100.0%	\$ -	\$ -
	TOTAL	\$ 409,115	\$ 433,812	\$ 497,903	\$ 691,732	\$ 725,800	\$ 725,800	\$ 654,213	\$ 644,801	-11.2%	\$ 721,868	\$ 738,672

AUDITOR COMMENTS

The Whitmore Pool facility line item was over budget due to some major, unexpected repairs at the facilities. This is a reflect of one-half the total cost of maintenance. The other half of maintenance is provided by the Town of Mammoth Lakes. **Policy Requests:** With the new community centers and ballpark coming on line, the parks and facilities division is requesting two new maintenance workers to be shared by the Road Department in the winter months.

GENERAL FUND BUDGETS

DEPARTMENT: AIRPORTS
DEPARTMENT NUMBER: 001-03-02-760

PURPOSE

This budget represents costs at Lee Vining and Bryant Field Airports.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3027	Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3028	Telephone/Communication	\$ 960	\$ 1,625	\$ 1,586	\$ 1,485	\$ 1,500	\$ 1,500	\$ 1,594	\$ 2,000	33.3%	\$ 2,000	\$ 2,000
3051	Insurance/Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3140	Maintenance: Buildings	\$ 14,233	\$ 39,034	\$ 31,235	\$ 24,150	\$ 27,000	\$ 27,000	\$ 30,807	\$ 26,700	-1.1%	\$ 26,700	\$ 26,700
3140.1	Beacon Replacement/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3295	Rents/Leases Buildings	\$ 1,316	\$ 1,313	\$ 1,705	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,712	\$ 1,800	0.0%	\$ 1,800	\$ 1,800
3312	Special Department Expense	\$ 2,742	\$ 3,232	\$ 4,414	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,396	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3335	Avgas Fuel (Revenue Offset)	\$ 9,837	\$ 3,655	\$ 7,874	\$ 5,750	\$ 5,000	\$ 5,000	\$ 4,997	\$ 7,500	50.0%	\$ 7,500	\$ 7,500
3360	Utilities	\$ 3,463	\$ 2,848	\$ 2,886	\$ 3,500	\$ 3,500	\$ 3,500	\$ 2,686	\$ 3,900	11.4%	\$ 3,900	\$ 3,900
5303	Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
6010	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 32,550	\$ 51,707	\$ 49,700	\$ 38,185	\$ 39,800	\$ 39,800	\$ 43,192	\$ 42,900	7.8%	\$ 42,900	\$ 42,900

AUDITOR COMMENTS

Most maintenance will be charged to the Bryant Field and Lee Vining Field special revenue funds, rather than the General Fund.

GENERAL FUND BUDGETS

DEPARTMENT: PUBLIC WORKS - STREET LIGHTING
DEPARTMENT NUMBER: 001-03-01-740

PURPOSE

Provides funding for all of the street lights throughout the County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3027	Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3028	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3360	Utilities	\$ 34,146	\$ 28,773	\$ 28,507	\$ 27,000	\$ 33,000	\$ 33,000	\$ 26,930	\$ 33,000	0.0%	\$ 33,000	\$ 33,000
TOTAL		\$ 34,146	\$ 28,773	\$ 28,507	\$ 27,000	\$ 33,000	\$ 33,000	\$ 26,930	\$ 33,000	0.0%	\$ 33,000	\$ 33,000

AUDITOR COMMENTS

None.

GENERAL FUND BUDGETS

DEPARTMENT: PUBLIC WORKS - MUSEUM
 DEPARTMENT NUMBER: 001-07-02-900

PURPOSE

To provide for basic museum needs in order to preserve local history.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3028	Telephone (Alarm)	\$ 894	\$ 1,020	\$ 1,023	\$ 1,000	\$ 1,050	\$ 1,050	\$ 1,031	\$ 1,100	4.8%	\$ 1,100	\$ 1,100
3120	Equipment Rents/Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3140	Building Maintenance	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3285	Rents/Leases - Security System	\$ 22	\$ -	\$ 152	\$ 350	\$ 350	\$ 350	\$ 178	\$ 400	14.3%	\$ 400	\$ 400
3360	Utilities	\$ 1,957	\$ 1,629	\$ 1,157	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,417	\$ 1,800	0.0%	\$ 1,800	\$ 1,800
TOTAL		\$ 3,267	\$ 2,649	\$ 2,333	\$ 3,150	\$ 3,200	\$ 3,200	\$ 2,627	\$ 3,300	3.1%	\$ 3,300	\$ 3,300

AUDITOR COMMENTS

None.

GENERAL FUND BUDGETS

SHERIFF DEPARTMENT SUMMARY

EXPENDITURES:

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
440	Sheriff-Coroner	\$ 2,571,355	\$ 2,904,019	\$ 2,888,888	\$ 3,425,590	\$ 3,523,754	\$ 3,857,754	\$ 3,743,482	\$ 4,164,463	8.0%	\$ 4,332,463	\$ 4,528,202
480	Jail	\$ 995,352	\$ 1,225,019	\$ 1,211,786	\$ 1,437,798	\$ 1,451,496	\$ 1,451,496	\$ 1,501,704	\$ 1,770,097	21.9%	\$ 1,857,860	\$ 1,952,175
460	Drug Task Force	\$ 116,268	\$ 155,670	\$ 143,012	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
600	Emergency Services	\$ 117,078	\$ 130,181	\$ 125,035	\$ 137,852	\$ 145,801	\$ 145,801	\$ 163,818	\$ 180,460	23.8%	\$ 188,816	\$ 196,643
443	Radio Communications	\$ 202,094	\$ 95,316	\$ 100,551	\$ 158,954	\$ 138,400	\$ 138,400	\$ 125,280	\$ 189,600	37.0%	\$ 189,600	\$ 189,600
445	Boat Safety	\$ 134,795	\$ 117,729	\$ 132,879	\$ 154,542	\$ 172,357	\$ 172,357	\$ 149,458	\$ 161,494	-6.3%	\$ 168,545	\$ 176,721
465	Off Highway Motor Vehicle Pgm	\$ 72,228	\$ 33,648	\$ 17,980	\$ 12,217	\$ 41,500	\$ 41,500	\$ -	\$ -	-100.0%	\$ -	\$ -
461	Operating Grants	\$ -	\$ -	\$ -	\$ 245,608	\$ 426,692	\$ 426,692	\$ 209,535	\$ 473,250	10.9%	\$ 473,250	\$ 473,250
461	Copsmore Technology	\$ 65,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 4,274,559	\$ 4,661,582	\$ 4,620,132	\$ 5,572,561	\$ 5,900,000	\$ 6,234,000	\$ 5,893,277	\$ 6,939,364	11.3%	\$ 7,210,534	\$ 7,516,591

REVENUES:

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
1405.1	Mountain Top Repeater Rent	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 11,200	\$ 11,000	120.0%	\$ 11,000	\$ 11,000
1531	State - Sales Tax: Safety (Prop. 172) [Sheriff]	\$ 1,003,829	\$ 1,031,216	\$ 878,490	\$ 785,000	\$ 824,856	\$ 824,856	\$ 1,159,237	\$ 1,159,237	40.5%	\$ 1,159,237	\$ 1,159,237
1541	State Off-Highway Vehicle Grant (Sheriff)	\$ 34,751	\$ 27,210	\$ 47,119	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	-100.0%	\$ -	\$ -
1542	State - Boat Safety (Sheriff)	\$ 131,373	\$ 84,622	\$ 112,544	\$ 101,000	\$ 101,444	\$ 101,444	\$ 132,600	\$ 131,065	29.2%	\$ 131,065	\$ 131,065
1580.1	State - Emergency Svc. Reimb.	\$ 29,787	\$ 13,299	\$ 8,196	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 53,000	165.0%	\$ 53,000	\$ 53,000
1580.003	State Drug Task Force	\$ 49,408	\$ 135,976	\$ 84,984	NOW IN DA	0.0%	NOW IN DA	NOW IN DA				
1580.9	State - Report Writing Grant	\$ 9,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1580.10	State Caps Grant OCJP	\$ (0)	\$ 30,301	\$ 717	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
1612	Civil Process Service	\$ 7,438	\$ 6,309	\$ 5,804	\$ 4,500	\$ 5,000	\$ 5,000	\$ 7,114	\$ 5,000	0.0%	\$ 5,000	\$ 5,000
1623	Law Enforcement Services - Town	\$ 116,850	\$ 188,563	\$ 205,172	\$ 208,000	\$ 262,788	\$ 262,788	\$ 307,047	\$ 310,615	18.2%	\$ 310,615	\$ 310,615
1623.1	Contract w/USFS	\$ 35,845	\$ 72,742	\$ 36,867	\$ 31,867	\$ 35,700	\$ 35,700	\$ 45,105	\$ 35,700	0.0%	\$ 35,700	\$ 35,700
Total		\$ 1,419,255	\$ 1,590,238	\$ 1,379,893	\$ 1,190,367	\$ 1,289,788	\$ 1,289,788	\$ 1,662,303	\$ 1,705,617	272.9%	\$ 1,705,617	\$ 1,705,617

GENERAL FUND BUDGETS

Enhancement Grants:

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
1535	State - AB 443-Law Enforce. Local Asst.	\$ 509,914	\$ 503,800	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 511,027	\$ 500,000	0.0%	\$ 500,000	\$ 500,000
1580.7	State - COPS Grant	\$ 247,588	\$ 112,624	\$ 146,206	\$ 72,512	\$ 100,000	\$ 100,000	\$ 103,687	\$ 100,000	0.0%	\$ 100,000	\$ 100,000
Total		\$ 757,503	\$ 616,424	\$ 146,206	\$ 572,512	\$ 600,000	\$ 600,000	\$ 614,714	\$ 600,000	0.0%	\$ 600,000	\$ 600,000

Other Revenues:

The Sheriff also receives terrorism grants for for equipment and services but is held in a separate fund for the particular grant uses for the benefit of both the Town and the County.

GENERAL FUND BUDGETS

DEPARTMENT: SHERIFF-CORONER
DEPARTMENT NUMBER: 001-02-02-440

PURPOSE

The Sheriff is charged with the following duties: protection of life and property; maintaining a peaceful environment; apprehension of parties responsible for commission of crimes; investigation and disposition of deaths which are deemed to be under the jurisdiction of the Coroner; responsibility for the service of Superior Court civil and criminal processes and all levies on real and personal property and providing bailiff and security personnel for the Superior Court.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 1,468,800	\$ 1,630,660	\$ 1,687,727	\$ 1,543,215	\$ 1,744,837	\$ 2,013,837	\$ 1,947,816	\$ 2,059,199	2.3%	\$ 2,145,686	\$ 2,252,970
2112	Overtime	\$ 94,262	\$ 117,243	\$ 124,400	\$ 168,050	\$ 127,000	\$ 127,000	\$ 182,807	\$ 150,000	18.1%	\$ 150,000	\$ 150,000
2141	Holiday Pay	\$ 100,494	\$ 110,276	\$ 115,298	\$ 134,760	\$ 150,351	\$ 150,351	\$ 132,508	\$ 146,028	-2.9%	\$ 152,161	\$ 159,769
2210	Employee Benefits	\$ 268,733	\$ 394,569	\$ 507,395	\$ 1,075,938	\$ 978,766	\$ 978,766	\$ 898,592	\$ 1,039,741	6.2%	\$ 1,115,122	\$ 1,195,969
3012	Uniform Allowance	\$ 15,075	\$ 15,300	\$ 14,423	\$ 18,082	\$ 19,800	\$ 19,800	\$ 20,475	\$ 19,800	0.0%	\$ 19,800	\$ 19,800
3012.1	Special Supplies (M.O.U.)	\$ 5,484	\$ 5,256	\$ 4,724	\$ 15,000	\$ 12,000	\$ 12,000	\$ 10,677	\$ 12,000	0.0%	\$ 12,000	\$ 12,000
3028	Telephone/Teletype Expense	\$ 59,676	\$ 70,258	\$ 70,487	\$ 70,500	\$ 77,000	\$ 77,000	\$ 71,691	\$ 85,000	10.4%	\$ 85,000	\$ 85,000
3120	Equipment Maintenance	\$ 6,135	\$ 13,414	\$ 11,362	\$ 11,600	\$ 12,000	\$ 12,000	\$ 12,911	\$ 17,275	44.0%	\$ 17,275	\$ 17,275
3120.1	Vehicle Maintenance - Cleaning	\$ 1,219	\$ 1,571	\$ 1,166	\$ 500	\$ 2,000	\$ 2,000	\$ 1,542	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
3170	Memberships	\$ 3,109	\$ 2,830	\$ 2,774	\$ 12,500	\$ 3,000	\$ 3,000	\$ 2,669	\$ 6,000	100.0%	\$ 6,000	\$ 6,000
3200	Office Expense	\$ 9,132	\$ 8,087	\$ 9,028	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,022	\$ 14,000	55.6%	\$ 14,000	\$ 14,000
3250	Professional Services	\$ 17,327	\$ 11,678	\$ 22,770	\$ 17,950	\$ 31,000	\$ 31,000	\$ 32,939	\$ 31,000	0.0%	\$ 31,000	\$ 31,000
3250.1	Coroner Unit	\$ 28,620	\$ 20,867	\$ 20,110	\$ 25,000	\$ 25,000	\$ 34,000	\$ 32,174	\$ 30,000	-11.8%	\$ 30,000	\$ 30,000
3250.2	Coroner-Special Supplies	\$ 2,000	\$ 2,147	\$ 1,487	\$ 2,497	\$ 2,500	\$ 2,500	\$ 2,384	\$ 3,000	20.0%	\$ 3,000	\$ 3,000
3280	Legal Notices	\$ 4,568	\$ 3,582	\$ 3,788	\$ 4,139	\$ 5,000	\$ 5,000	\$ 6,244	\$ 7,000	40.0%	\$ 7,000	\$ 7,000
3310	Education/Training	\$ 26,715	\$ 27,761	\$ 37,961	\$ 37,391	\$ 40,000	\$ 40,000	\$ 44,659	\$ 48,898	22.2%	\$ 48,898	\$ 48,898
3310.1	Training Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	100.0%	\$ 3,000	\$ 3,000
3310.2	Monet Team Training (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,200	100.0%	\$ 43,200	\$ 43,200
3312	Special Department Expense	\$ 3,286	\$ 4,873	\$ 1,613	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,427	\$ 3,500	0.0%	\$ 3,500	\$ 3,500
3312.1	Ammunition	\$ 4,041	\$ 2,006	\$ 5,944	\$ 3,267	\$ 7,000	\$ 7,000	\$ 6,722	\$ 24,821	254.6%	\$ 24,821	\$ 24,821
3312.2	Reserve Unit	\$ 808	\$ 2,668	\$ 2,538	\$ 1,000	\$ 1,000	\$ 1,000	\$ 233	\$ 5,000	400.0%	\$ 5,000	\$ 5,000
3312.3	Identification Unit	\$ 6,438	\$ 4,330	\$ 3,644	\$ 6,915	\$ 7,000	\$ 7,000	\$ 6,767	\$ 7,000	0.0%	\$ 7,000	\$ 7,000

GENERAL FUND BUDGETS

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3312.6	DARE Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100.0%	\$ 5,000	\$ 5,000
3312.7	Search & Rescue - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	100.0%	\$ 55,000	\$ 55,000
3312.8	K-9 Unit (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100.0%	\$ 5,000	\$ 5,000
3335	Travel Expense	\$ 14,610	\$ 12,863	\$ 23,100	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,822	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
3335.1	Fuel Expense	\$ 98,318	\$ 105,409	\$ 116,054	\$ 145,800	\$ 148,000	\$ 204,000	\$ 207,760	\$ 206,000	1.0%	\$ 206,000	\$ 206,000
3360	Utilities Expense	\$ 68,537	\$ 75,136	\$ 65,847	\$ 81,200	\$ 85,000	\$ 85,000	\$ 74,916	\$ 99,000	16.5%	\$ 99,000	\$ 99,000
5303	Equipment: General	\$ 211,037	\$ 245,429	\$ 20,034	\$ 8,287	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 2,571,355	\$ 2,904,019	\$ 2,888,888	\$ 3,425,590	\$ 3,523,754	\$ 3,857,754	\$ 3,743,482	\$ 4,164,463	8.0%	\$ 4,332,463	\$ 4,528,202

AUDITOR COMMENTS

Salaries reflect the implementation of new bargaining unit MOUs. It also reflects the implementation of the new MCPEA MOU. Actual salaries are lower due to vacancies in allotted positions and because the Courts reimburse for bailiff services. **Benefits** reflect increases in contributions for the Safety PERS Trust, the Retirement Trust and Health Insurance premium increases. The Sheriff is mandated to provide and maintain a jail for arrested persons and Search and Rescue in Mono County. In addition, Lt. Webber, on behalf of the Sheriff's Department has designed and implemented an intensive in-house training program. New programs include a new K-9 program funded primarily through the Drug Task Force and the MONET Team training. **Policy Requests:** Heavy duty Search and Rescue vehicle to haul new multi-person snow cat and new vehicle utility box. Other requests are grant fund, but as meet policy requirements are included here. Patrol Vehicle and equipment replacement, major software upgrades, the addition of a Bicycle Patrol program, Monet Team Training, Chem-Bio gas masks.

GENERAL FUND BUDGETS

DEPARTMENT: SHERIFF'S DEPARTMENT - JAIL
 DEPARTMENT NUMBER: 001-02-03-480

PURPOSE

To administer and operate the Mono County Jail in accordance with applicable laws and regulations.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 507,122	\$ 551,558	\$ 556,700	\$ 613,700	\$ 606,700	\$ 606,700	\$ 681,380	\$ 830,327	36.9%	\$ 867,691	\$ 906,737
2112	Overtime	\$ 37,702	\$ 54,006	\$ 61,180	\$ 78,660	\$ 65,000	\$ 65,000	\$ 44,772	\$ 65,000	0.0%	\$ 65,000	\$ 65,000
2141	Holiday Pay	\$ 40,943	\$ 44,255	\$ 47,405	\$ 51,000	\$ 60,549	\$ 60,549	\$ 57,454	\$ 67,992	12.3%	\$ 71,051	\$ 74,249
2210	Employee Benefits	\$ 145,896	\$ 168,230	\$ 220,459	\$ 344,620	\$ 448,947	\$ 448,947	\$ 384,000	\$ 473,379	5.4%	\$ 520,717	\$ 572,789
3011	Clothing/Personal Supplies	\$ 4,286	\$ 4,520	\$ 7,910	\$ 4,200	\$ 6,000	\$ 6,000	\$ 3,564	\$ 6,000	0.0%	\$ 6,000	\$ 6,000
3012	Uniform Allowance	\$ 9,975	\$ 9,600	\$ 10,277	\$ 11,475	\$ 10,200	\$ 10,200	\$ 12,060	\$ 11,700	14.7%	\$ 11,700	\$ 11,700
3012.1	MOU Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	100.0%	\$ 2,000	\$ 2,000
3028	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3030	Food	\$ 81,385	\$ 92,339	\$ 99,218	\$ 92,000	\$ 100,000	\$ 100,000	\$ 106,825	\$ 120,000	20.0%	\$ 120,000	\$ 120,000
3035	Household Expense	\$ 452	\$ 2,953	\$ 1,284	\$ 200	\$ 4,000	\$ 4,000	\$ 530	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
3140	Building Maintenance	\$ 4,208	\$ 17,800	\$ 9,103	\$ 8,000	\$ 8,000	\$ 8,000	\$ 6,964	\$ 8,000	0.0%	\$ 8,000	\$ 8,000
3153	Medical/Dental Services	\$ 39,721	\$ 64,242	\$ 47,023	\$ 153,750	\$ 60,000	\$ 60,000	\$ 139,396	\$ 100,000	66.7%	\$ 100,000	\$ 100,000
3200	Office Expense	\$ 8,944	\$ 6,577	\$ 7,400	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,520	\$ 9,000	0.0%	\$ 9,000	\$ 9,000
3250	Inmate Transportation	\$ 8,506	\$ 7,600	\$ 9,241	\$ 9,300	\$ 9,000	\$ 9,000	\$ 2,344	\$ 9,000	0.0%	\$ 9,000	\$ 9,000
3250.1	Professional Services	\$ 61,132	\$ 1,117	\$ 18,129	\$ 4,393	\$ 8,500	\$ 8,500	\$ 3,411	\$ 9,500	11.8%	\$ 9,500	\$ 9,500
3250.2	Critical Incident Stress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3310	Education-Tuition	\$ 27,186	\$ 36,376	\$ 16,914	\$ 55,000	\$ 51,600	\$ 51,600	\$ 44,133	\$ 50,200	-2.7%	\$ 50,200	\$ 50,200
3312	Special Department Expense	\$ 2,841	\$ 3,434	\$ 4,185	\$ 2,500	\$ 4,000	\$ 4,000	\$ 6,339	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
3335	Travel/Training	\$ 1,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ 13,730	\$ 160,413	\$ 95,359	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 995,352	\$ 1,225,019	\$ 1,211,786	\$ 1,437,798	\$ 1,451,496	\$ 1,451,496	\$ 1,501,704	\$ 1,770,097	21.9%	\$ 1,857,860	\$ 1,952,175

AUDITOR COMMENTS

Salaries reflect the implementation of the new MCPEA and Public Safety MOUs. **Benefits** reflect increases in contributions for the Safety PERS Trust, the Retirement Trust and Health Insurance premium increases.

GENERAL FUND BUDGETS

DEPARTMENT: EMERGENCY SERVICES
DEPARTMENT NUMBER: 001-02-07-600

PURPOSE

To plan for governmental response to and safeguards for minimizing the loss of life, personal property damage and assist in the stabilization of the community in the event of a natural disaster.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 67,654	\$ 69,681	\$ 76,080	\$ 74,260	\$ 75,132	\$ 75,132	\$ 82,848	\$ 84,060	11.9%	\$ 87,591	\$ 90,218
2112	Overtime	\$ 16,034	\$ 5,755	\$ 4,884	\$ 8,640	\$ 6,000	\$ 6,000	\$ 13,014	\$ 9,000	50.0%	\$ 9,000	\$ 9,000
2141	Holiday Pay	\$ 5,255	\$ 5,211	\$ 5,804	\$ 5,825	\$ 6,762	\$ 6,762	\$ 7,471	\$ 7,280	7.7%	\$ 7,586	\$ 7,814
2210	Employee Benefits	\$ 10,739	\$ 17,303	\$ 21,770	\$ 37,428	\$ 40,227	\$ 40,227	\$ 42,868	\$ 45,200	12.4%	\$ 49,720	\$ 54,691
3012	Uniform Allowance	\$ 600	\$ 150	\$ 975	\$ 548	\$ 780	\$ 780	\$ 293	\$ 780	0.0%	\$ 780	\$ 780
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3200	Office Expense	\$ 412	\$ 1,430	\$ 1,208	\$ 716	\$ 1,000	\$ 1,000	\$ 199	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3250	Other Professional Services	\$ 7,506	\$ 10,217	\$ 8,011	\$ 4,000	\$ 6,500	\$ 6,500	\$ 7,001	\$ 16,500	153.8%	\$ 16,500	\$ 16,500
3312	Special Department Expense	\$ 1,200	\$ 16,858	\$ 2,675	\$ 1,750	\$ 6,000	\$ 6,000	\$ 4,828	\$ 6,000	0.0%	\$ 6,000	\$ 6,000
3335	Travel/Training	\$ 3,479	\$ 3,575	\$ 3,627	\$ 4,685	\$ 3,400	\$ 3,400	\$ 5,297	\$ 10,640	212.9%	\$ 10,640	\$ 10,640
5303	Equipment	\$ 4,200		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 117,078	\$ 130,181	\$ 125,035	\$ 137,852	\$ 145,801	\$ 145,801	\$ 163,818	\$ 180,460	23.8%	\$ 188,816	\$ 196,643

AUDITOR COMMENTS

The State Office of Emergency Services (OES) reimburses the County 38% of the cost of this program, except for holiday pay and uniform allowance.

GENERAL FUND BUDGETS

DEPARTMENT: SHERIFF'S DEPARTMENT - RADIO COMMUNICATIONS
DEPARTMENT NUMBER: 001-02-02-443

PURPOSE

To provide funding for the maintenance, installation and purchase of all radio communications equipment used by the various departments exclusive of the Road Department, as well as the maintenance of central dispatch equipment (Sheriff's Department) and repeater sites throughout the County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3120	Communications Maintenance	\$ 57,200	\$ 54,800	\$ 45,317	\$ 86,400	\$ 86,400	\$ 86,400	\$ 72,000	\$ 89,400	3.5%	\$ 89,400	\$ 89,400
3120.1	Radio Maintenance	\$ 396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434	\$ -	0.0%	\$ -	\$ -
3120.2	Maintenance Outside of Contract	\$ 12,597	\$ 10,169	\$ 15,877	\$ 11,554	\$ 15,000	\$ 15,000	\$ 14,895	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
3245	Radio Installation	\$ 13,862	\$ 7,534	\$ 432	\$ 3,000	\$ 15,000	\$ 15,000	\$ 5,054	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
3245.1	Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 7,928	\$ 10,000	100.0%	\$ 10,000	\$ 10,000
3285	Rents/Leases	\$ 7,960	\$ 12,612	\$ 12,751	\$ 8,000	\$ 12,000	\$ 12,000	\$ 24,969	\$ 12,000	0.0%	\$ 12,000	\$ 12,000
5303	Equipment	\$ 110,079	\$ 10,201	\$ 26,174	\$ 50,000		\$ -	\$ -	\$ 48,200	100.0%	\$ 48,200	\$ 48,200
6010	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL	TOTAL	\$ 202,094	\$ 95,316	\$ 100,551	\$ 158,954	\$ 138,400	\$ 138,400	\$ 125,280	\$ 189,600	37.0%	\$ 189,600	\$ 189,600

AUDITOR COMMENTS

The **communications maintenance** and **computer maintenance** accounts include the cost for contract services to maintain the countywide communications system and the Sheriff's computer system. The dramatic increase in communications maintenance is the result of a recent request for proposals process. The **rents/leases** account includes funds for the Federal land used for repeater sites.

Certain revenues received on behalf of the Sheriff are from the rental of vault space on the County radio towers.

GENERAL FUND BUDGETS

DEPARTMENT: SHERIFF'S DEPARTMENT - BOAT SAFETY
DEPARTMENT NUMBER: 001-02-02-445

PURPOSE

This 100% State-funded program provides boating safety and enforcement services on the County's many lakes.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 71,192	\$ 68,814	\$ 79,446	\$ 78,000	\$ 87,409	\$ 87,409	\$ 76,152	\$ 83,294	-4.7%	\$ 86,792	\$ 91,132
2112	Overtime	\$ 1,885	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2141	Holiday Pay	\$ 5,378	\$ 5,451	\$ 4,422	\$ 5,328	\$ 6,992	\$ 6,992	\$ 5,630	\$ 3,684	-47.3%	\$ 3,839	\$ 4,031
2210	Employee Benefits	\$ 16,702	\$ 23,732	\$ 30,097	\$ 43,645	\$ 50,416	\$ 50,416	\$ 43,041	\$ 46,865	-7.0%	\$ 50,263	\$ 53,907
3012	Uniform Allowance	\$ 1,011	\$ 975	\$ 1,200	\$ 1,500	\$ 1,350	\$ 1,350	\$ 2,438	\$ 1,461	8.2%	\$ 1,461	\$ 1,461
3028	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120	Equipment Maintenance	\$ 318	\$ 389	\$ -	\$ 1,500	\$ 5,500	\$ 5,500	\$ 5,400	\$ 5,500	0.0%	\$ 5,500	\$ 5,500
3120.1	Boat Maintenance	\$ 4,499	\$ 1,330	\$ 2,967	\$ 1,055	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3200	Office Expense	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 17,866	\$ 10,425	\$ 7,426	\$ 500	\$ -	\$ -	\$ 2,182	\$ -	100.0%	\$ -	\$ -
3312.1	Special Dept/Boat Storage	\$ 3,300	\$ 3,960	\$ 3,960	\$ 3,960	\$ 3,960	\$ 3,960	\$ 3,960	\$ 3,960	-100.0%	\$ 3,960	\$ 3,960
3335	Travel/Training	\$ 1,159	\$ 258	\$ -	\$ 1,386	\$ 1,850	\$ 1,850	\$ 86	\$ 1,850	0.0%	\$ 1,850	\$ 1,850
3335.1	Fuel Expense	\$ 164	\$ -	\$ 1,199	\$ -	\$ 10,880	\$ 10,880	\$ -	\$ 10,880	100.0%	\$ 10,880	\$ 10,880
3335.2	Boat Fuel Expense	\$ 6,693	\$ 2,344	\$ 2,163	\$ 4,000	\$ 4,000	\$ 4,000	\$ 1,580	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
5303	Equipment	\$ 4,628	\$ -	\$ -	\$ 10,668	\$ -	\$ -	\$ 8,990	\$ -	-100.0%	\$ -	\$ -
TOTAL		\$ 134,795	\$ 117,729	\$ 132,879	\$ 154,542	\$ 172,357	\$ 172,357	\$ 149,458	\$ 161,494	-6.3%	\$ 168,545	\$ 176,721

AUDITOR COMMENTS

State revenues are available to offset this program. At this time this grant program is not in jeopardy of being cut from the state budget; however the grant amount is continually reduced while costs of operating the program continually increase. This year, as in last, the Sheriff is offsetting some of these costs (\$30,429) from his Rural Law Enforcement Grant money. On the positive side, new legislation increased boat registration fees to enhance enforcement services.

GENERAL FUND BUDGETS

DEPARTMENT: SHERIFF'S DEPARTMENT - OFF-HIGHWAY MOTOR VEHICLE PROGRAM
DEPARTMENT NUMBER: 001-02-02-465

PURPOSE

This 100% State-funded program provides support to the Sheriff's off-highway enforcement efforts.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2112	Overtime	\$ 13,327	\$ 16,879	\$ 14,615	\$ 10,389	\$ 25,000	\$ 25,000	\$ -	\$ -	-100.0%	\$ -	\$ -
2210	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 3,583	\$ 2,469	\$ 3,365	\$ 1,828	\$ 4,500	\$ 4,500	\$ -	\$ -	-100.0%	\$ -	\$ -
3335.1	Fuel/Maintenance & Tow Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ 55,318	\$ 14,299	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -	-100.0%	\$ -	\$ -
TOTAL		\$ 72,228	\$ 33,648	\$ 17,980	\$ 12,217	\$ 41,500	\$ 41,500	\$ -	\$ -	-100.0%	\$ -	\$ -

AUDITOR COMMENTS

Program grants offset this program. Due to conditions beyond the control of the County, these funds were cut from the budget, hence the program was shut down. There is hope that the program will be reinstated, but at the time of budget it has not yet been reinstated.

GENERAL FUND BUDGETS

DEPARTMENT: SHERIFF'S DEPARTMENT – OPERATING GRANTS
DEPARTMENT NUMBER: 001-02-02-461

PURPOSE

These 100% grant-funded programs provide for extra equipment, man-power, etc. which enhance law enforcement.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3312	COPS Expenditures-Special Dept				\$ 9,250	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	COPS Expenditures-Equipment				\$ 3,490	\$ -	\$ -	\$ 73,470	\$ -	0.0%	\$ -	\$ -
3312.1	Rural Law Enforcement Grant-Spec				\$ 211,316	\$ -	\$ -	\$ 62,413	\$ 21,897	-100.0%	\$ 21,897	\$ 21,897
5303.2	Rural Law Enforcement Grant-Equip				\$ 20,578	\$ 422,892	\$ 422,892	\$ 72,420	\$ 447,953	5.9%	\$ 447,953	\$ 447,953
5303.1	COPS Expenditures (Jail) - Equip				\$ 974	\$ 3,800	\$ 3,800	\$ 1,233	\$ 3,400	-10.5%	\$ 3,400	\$ 3,400
TOTAL		\$ -	\$ -	\$ -	\$ 245,608	\$ 426,692	\$ 426,692	\$ 209,535	\$ 473,250	10.9%	\$ 473,250	\$ 473,250

AUDITOR COMMENTS

The dollars in the 2006-07 budget are provided by the COPS Frontline program and the Rural Crime grants. These amounts may fluctuate as do the Grants themselves. These Grants are "earmarked" specifically for enhancements to law enforcement.

The Sheriff is using portions of these grant dollars to offset salaries and benefits budgeted in different Sheriff's programs such as the Boating program and the 12th resident deputy approved by the Board in 2004-05. Those amounts are as follows: 2006-07: Sheriff, \$94,905 (COPS); Boating \$30,429 (Rural Law Enforcement). To include those budgeted uses here would have the effect of "double budgeting" and reduce the actual amounts of money available to the County.

GENERAL FUND BUDGETS

DEPARTMENT: SHERIFF'S DEPARTMENT - COPSMORE
DEPARTMENT NUMBER: 01-461

PURPOSE

This 100% State-funded program provides technology improvement funds.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3312	Special Department Expenses	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
5303	Equipment	\$ 65,389		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL		\$ 65,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS

This grant program has been discontinued by the State.

GENERAL FUND BUDGETS

DEPARTMENT: SUPERIOR AND MUNICIPAL COURTS - COUNTY MOE
DEPARTMENT NUMBER: 001-02-01-437

PURPOSE

The *Superior and Municipal Courts* are now consolidated into a single court of original jurisdiction, and is the highest level of trial court in the County and the State. It has jurisdiction in all cases in equity; cases involving title to, and possession of, real property; civil cases; criminal cases; probate and family law matters; adoptions; mental health; juvenile cases. The *Consolidated Court* also presides over criminal proceedings instituted by complaint or citation, including misdemeanors, traffic and Fish and Game citations, County ordinance violations and small claims court. Court and jury trials are afforded in both civil and criminal areas.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3295	Rents & Leases	\$ 103,141	\$ 136,682	\$ 138,564	\$ 155,186	\$ 165,000	\$ 45,601	\$ 45,601	\$ -	-100.0%	\$ -	\$ -
3312	Special Department Expense	\$ 415,136	\$ 415,136	\$ 415,136	\$ 415,136	\$ 490,000	\$ 490,000	\$ 495,545	\$ 608,000	24.1%	\$ 608,000	\$ 608,000
3312.1	Court Facilities MOE	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 204,399	\$ 201,798	\$ 198,700	-2.8%	\$ 218,570	\$ 240,427
Total		\$ 518,277	\$ 551,818	\$ 553,700	\$ 570,322	\$ 740,000	\$ 740,000	\$ 742,943	\$ 806,700	9.0%	\$ 826,570	\$ 848,427

AUDITOR COMMENTS

This budget unit reflects the General Fund costs of the consolidated court system. New expenses for this year reflect the transfer of the Mammoth Lakes court facilities to the State and the estimated facilities contribution MOE. The Administrative Office of the Courts informs the County of what their contribution will be each year and the County expects increases until at least 2009 at which time, the expense is expected to level out.

GENERAL FUND BUDGETS

DEPARTMENT: GRAND JURY
DEPARTMENT NUMBER: 001-02-01-360

PURPOSE

The Grand Jury is an investigative body empowered to inquire into public offenses within the County, examine fiscal and management practices in County departments, cities and special districts within the County, and investigate allegations of misconduct of any public offices within the County. The Grand Jury members are selected annually by the Superior Court Judge.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3028	Telephone	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3101	Jury & Witness Expense	\$ 8,159	\$ 10,417	\$ 4,179	\$ 4,210	\$ 11,000	\$ 11,000	\$ 4,222	\$ 10,500	-4.5%	\$ 10,500	\$ 10,500
3200	Office Expense	\$ 665	\$ 455	\$ 244	\$ 1,150	\$ 2,000	\$ 2,000	\$ 1,346	\$ 2,500	25.0%	\$ 2,500	\$ 2,500
3250	Other Professional Services	\$ 426	\$ 125	\$ 237	\$ 500	\$ 1,500	\$ 1,500	\$ 740	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
TOTAL		\$ 9,337	\$ 10,997	\$ 4,660	\$ 5,860	\$ 14,500	\$ 14,500	\$ 6,307	\$ 14,500	0.0%	\$ 14,500	\$ 14,500

AUDITOR COMMENTS

The Grand Jury operates under the Courts. The *professional services* account includes funds for outside assistance to the Grand Jury.

GENERAL FUND BUDGETS

DEPARTMENT: **TREASURER-TAX COLLECTOR**
DEPARTMENT NUMBER: **001-01-02-080**

PURPOSE

The County Treasury is the depository for County, School District and other special district funds. All banking functions, including processing of deposits, payments of County warrants, and investment of surplus funds are handled by the Treasurer. Funds are invested to provide maximum safety while achieving the highest possible rate of return.

The Tax Collector is responsible for the billing, collection and accounting for all personal and real property taxes levied in the County. Further, the Tax Collector collects taxes on mobile homes, business license fees in the unincorporated area, franchise tax, transient occupancy tax, and various other taxes and special assessments. The Tax Collector conducts public auction and sealed bid sales on tax defaulted properties.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 175,658	\$ 188,575	\$ 220,945	\$ 238,350	\$ 218,297	\$ 218,297	\$ 223,081	\$ 336,576	54.2%	\$ 353,404	\$ 371,075
2112	Overtime	\$ 609	\$ 1,059	\$ 92	\$ -	\$ 1,000	\$ 1,000	\$ 376	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
2210	Employee Benefits	\$ 35,197	\$ 37,558	\$ 58,737	\$ 64,670	\$ 81,849	\$ 81,849	\$ 71,414	\$ 119,041	45.4%	\$ 127,969	\$ 137,566
3028	Telephone Expense	\$ 2,814	\$ 911	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ 540	100.0%	\$ 540	\$ 540
3120	Equipment Maintenance	\$ 105	\$ 470	\$ 358	\$ 235	\$ 4,600	\$ 4,600	\$ 1,328	\$ 3,500	-23.9%	\$ 3,500	\$ 3,500
3170	Memberships	\$ 300	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 300	\$ 150	-62.5%	\$ 150	\$ 150
3200	Office Expense	\$ 9,913	\$ 3,987	\$ 5,455	\$ 8,000	\$ 8,500	\$ 8,500	\$ 8,743	\$ 10,000	17.6%	\$ 10,000	\$ 10,000
3250	Professional Services	\$ 11,188	\$ 13,347	\$ 18,166	\$ 6,000	\$ 1,400	\$ 1,400	\$ 5,905	\$ 3,000	114.3%	\$ 3,000	\$ 3,000
3280	Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261	\$ 1,500	100.0%	\$ 1,500	\$ 1,500
3335	Travel/Training	\$ 2,007	\$ 1,900	\$ 2,115	\$ 4,000	\$ 9,000	\$ 9,000	\$ 3,072	\$ 10,000	11.1%	\$ 10,000	\$ 10,000
5303	Equipment	\$ 6,568	\$ 2,602	\$ 1,772	\$ 3,500	\$ 2,000	\$ 2,000	\$ 1,518	\$ 6,152	207.6%	\$ 6,152	\$ 6,152
TOTAL		\$ 244,359	\$ 250,810	\$ 308,207	\$ 325,155	\$ 327,046	\$ 327,046	\$ 315,997	\$ 491,458	50.3%	\$ 517,215	\$ 544,483

AUDITOR COMMENTS

Salaries/Benefits reflect the implementation of the MCPEA MOU. In addition, the position of Treasurer-Tax Collector has been budgeted for this year in anticipation of reorganization in a Department of Finance. **Benefits** include increased Health Premium increases and contributions to both the Retirement Trust and the Miscellaneous PERS Trust. **Travel/Training** now includes expenses of an assigned car for the TOT Audit Program.

GENERAL FUND BUDGETS

DEPARTMENT: INSURANCE
DEPARTMENT NUMBER: 001-01-10-280

PURPOSE:

This budget unit is administered by the County Administrative Office, and provides for the annual budgeting of insurance expenses and addition to self-insurance reserves.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3050	Insurance/Workers' Compensation	\$ 400,000	\$ 626,986	\$ 643,309	\$ 761,890	\$ 838,000	\$ 838,000	\$ 838,000	\$ 448,719	-46.5%	\$ 448,719	\$ 448,719
3050	Insurance/WC Legal	above	\$ 25,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3050	Training	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	\$ 30,000	\$ 30,000
3050	Pre-Employment Physicals	included	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,000	-40.0%	\$ 3,000	\$ 3,000
FUND 127	Wellness Program	included	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	0.0%	\$ 40,000	\$ 40,000
3051	Insurance/Liability	\$ 277,000	\$ 357,434	\$ 370,000	\$ 443,933	\$ 498,000	\$ 498,000	\$ 498,000	\$ 779,231	56.5%	\$ 779,231	\$ 779,231
3051	Insurance/Liability Legal	above	\$ 100,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 677,000	\$ 1,154,420	\$ 1,258,309	\$ 1,280,823	\$ 1,411,000	\$ 1,411,000	\$ 1,411,000	\$ 1,300,950	-7.8%	\$ 1,300,950	\$ 1,300,950

AUDITOR COMMENTS

FY 2006/2007 insurance is contracted through the Trindel Insurance Fund, a nine county JPA, and CSAC Excess Insurance Authority.

Liability Insurance

Includes coverage for the Airport, Boiler & Machinery, Bond Crime, Liability, Property, Watercraft, Medical Malpractice, and Pollution. We have set up an account with Trindel, from which they will pay our deductibles and manage our claims.

Workers' Compensation Insurance

This program is set up similar to our liability insurance. Trindel will help manage our claims with the new TPA, Claims Management Services. We have accounts with Trindel to pay our self-insured retention and expenses. The Wellness Program was established help eliminate workers' compensation claims and previously was included in the workers' compensation line item. This year amounts previously covered in one, lump sum under either Workers' Compensation or Liability Insurance are now broken down to reflect costs associated with ancillary expenditures.

GENERAL FUND BUDGETS

DEPARTMENT: RETIRED EMPLOYEE BENEFITS AND UNEMPLOYMENT INSURANCE
DEPARTMENT NUMBER: 001-01-04-162

PURPOSE

Represents the General Fund benefit costs of retired employees and unemployment insurance costs for active employees.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2230	Retiree Health Insurance	\$ 577,500	\$ 741,939	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 769,994	\$ 780,000	0.0%	\$ 780,000	\$ 780,000
2230	Self-Insurance Tail	\$ -	\$ 201,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2231	Retiree Vision Care	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 18,835	\$ 24,000	20.0%	\$ 24,000	\$ 24,000
2250	Unemployment Insurance	\$ 9,162	\$ 23,638	\$ 42,434	\$ 25,000	\$ 45,000	\$ 45,000	\$ 57,833	\$ 50,000	11.1%	\$ 50,000	\$ 50,000
2260	Retiree Dental Insurance/Life Ins.	\$ 49,769	\$ 63,288	\$ 88,529	\$ 91,000	\$ 87,000	\$ 87,000	\$ 85,338	\$ 91,000	4.6%	\$ 91,000	\$ 91,000
TOTAL		\$ 656,431	\$ 1,050,173	\$ 930,964	\$ 916,000	\$ 932,000	\$ 932,000	\$ 932,000	\$ 945,000	1.4%	\$ 945,000	\$ 945,000

AUDITOR COMMENTS

This account provides health benefits for General Fund retirees. The health insurance account includes an increase of expenditures to reflect the changing nature of the County's retirees and increased costs. The deficit caused by moving from self-insured medical to a carrier was eliminated in FY 2002-03. That portion represented the tail, or the carry-over of claims paid after moving to a health insurance carrier. The Auditor will have a new actuarial completed for the retiree healthcare. It is now a mandate under GASB 34 that an actuarial be completed every other year once implemented.

GENERAL FUND BUDGETS

DEPARTMENT: ADVERTISING & PROMOTION
 DEPARTMENT NUMBER: 001-01-09-260

PURPOSE

To enhance the economic strength of the Mono County economy. This budget unit includes the Mono County Fishing Enhancement Program, the direct advertising and promotion activities overseen by the Mono County Tourism Commission.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3312	Fish Enhancement Program	\$ 69,011	\$ 102,556	\$ 95,000	\$ 95,500	\$ 87,000	\$ 87,000	\$ 87,000	\$ 88,000	1.1%	\$ 88,000	\$ 88,000
4701	Tourism Commission	\$ 78,280	\$ 223,197	\$ 196,200	\$ 173,267	\$ 173,740	\$ 173,740	\$ 177,811	\$ 192,479	10.8%	\$ 192,479	\$ 192,479
TOTAL		\$ 147,291	\$ 325,753	\$ 291,200	\$ 268,767	\$ 260,740	\$ 260,740	\$ 264,811	\$ 280,479	7.6%	\$ 280,479	\$ 280,479

AUDITOR COMMENTS

The **Fish Enhancement Program** is now managed out of a separate fund, to more easily allow for cross fiscal year expenditures. The major funding for this program is still the general fund. **Policy Requests:** Brown Trout enhancement, local project funding, Fisheries Management Plan consultant, a lobbyist for AB7 implementation and additional funding for special projects as of yet unidentified.

The **Tourism Commission** now receives 1% of TOT revenue. The original budgeted amount in the proposed budget reflected the actual amount received to date. **Policy Request:** New signs for the main entrances to Mono County on Highway 395.

GENERAL FUND BUDGETS

DEPARTMENT: AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS & MEASURES
DEPARTMENT NUMBER: 001-02-06-580

PURPOSE

To provide funding for the contract with Inyo County in which Mono County pays 50% of the actual prior-year cost incurred by Inyo to provide Sealer of Weights and Measures and Agricultural Inspection services.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3250	Professional Services	\$ 103,161	\$ 157,329	\$ 123,298	\$ 129,626	\$ 132,000	\$ 132,000	\$ 121,220	\$ 140,000	6.1%	\$ 140,000	\$ 140,000
TOTAL		\$ 103,161	\$ 157,329	\$ 123,298	\$ 129,626	\$ 132,000	\$ 132,000	\$ 121,220	\$ 140,000	6.1%	\$ 140,000	\$ 140,000

AUDITOR COMMENTS

This program is partially off-set by revenues generated.

GENERAL FUND BUDGETS

DEPARTMENT: FARM ADVISOR
DEPARTMENT NUMBER: 001-06-03-896

PURPOSE

Provides funding for the County contract with Inyo County to provide Farm Advisor services. These services include: agricultural education; family and consumer science; 4H youth programs; community public policy education.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3245	Contract Services	\$ 24,324	\$ 28,400	\$ 28,665	\$ 27,678	\$ 28,500	\$ 28,500	\$ 26,804	\$ 28,500	0.0%	\$ 28,500	\$ 28,500
TOTAL		\$ 24,324	\$ 28,400	\$ 28,665	\$ 27,678	\$ 28,500	\$ 28,500	\$ 26,804	\$ 28,500	0.0%	\$ 28,500	\$ 28,500

AUDITOR COMMENTS

Under the terms of the agreement with Inyo County, Mono County pays one-third of the actual prior year cost of this program.

GENERAL FUND BUDGETS

DEPARTMENT: VETERANS SERVICE OFFICER
DEPARTMENT NUMBER: 001-05-05-878

PURPOSE

This office provides assistance to veterans and their dependents in preparing claims for compensation, pensions and other benefits as authorized under Federal and State law. Mono County's VSO is an Inyo County employee who provides this service to both Counties.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
4701	Contrib to Non-County Agencies	\$ 22,865	\$ 17,525	\$ 28,800	\$ 26,264	\$ 30,000	\$ 30,000	\$ 28,201	\$ 29,500	-1.7%	\$ 29,500	\$ 29,500
TOTAL		\$ 22,865	\$ 17,525	\$ 28,800	\$ 26,264	\$ 30,000	\$ 30,000	\$ 28,201	\$ 29,500	-1.7%	\$ 29,500	\$ 29,500

AUDITOR COMMENTS

The veteran population for Mono County is 34% of the combined Inyo & Mono Counties veteran population. This Mono County budget is approximately 31% of the requested Inyo County budget..

GENERAL FUND BUDGETS

DEPARTMENT: COUNTY LAW LIBRARY
DEPARTMENT NUMBER: 001-02-01-431

PURPOSE

To provide an up-to-date County Law Library, in accordance with Government Code requirements.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
6010	Legal Publications (Transfer)	\$ 17,916	\$ 15,100	\$ 16,600	\$ 16,600	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	\$ 16,000	\$ 16,000
	Eliminate Prior Year Deficit	\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 17,916	\$ 19,300	\$ 16,600	\$ 16,600	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0.0%	\$ 16,000	\$ 16,000

AUDITOR COMMENTS

This new budget program is designed to record expenses related to the County's responsibility to maintain a law library. A joint project with the Mono County Library System removed public Law Library from the Court House in Bridgeport and electronically set up a law libraries in the Public Libraries both in Bridgeport and Mammoth Lakes.

GENERAL FUND BUDGETS

DEPARTMENT: CAPITAL IMPROVEMENT PROGRAM (GENERAL FUND)
 DEPARTMENT NUMBER: 001-01-08-000-6010

PURPOSE

To provide funding for major projects, property, acquisitions, improvements and repair to County facilities and major equipment.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
800	Misc. Capital Improvements	\$ -	\$ -	\$ -	\$ 35,000		\$ -	\$ -		0.0%		
801	Hilton Creek/Crowley Lake Park	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
802	Jail Management System	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
803	Lee Vining Community Center	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
804	Paradise Park Development	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
805	Mono Lake Park	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
806	Walker Park Well	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
807	Walker/Coleville Park	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
808	Lee Vining Park	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
809	Airport Fuel Tanks	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
810	Crowley Lake Community Center	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
811	911 Communication System	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
812	Benton Park	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
813	Ambulance Purchase	\$ -	\$ 200,000	\$ -	\$ -		\$ -	\$ -		0.0%		
814	Bridgeport Park	\$ 15,000	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
815	Replace Duplicating Machines	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
816	Chalfant Community Park	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
819	Eastern Sierra Passages Logde	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
821	Jail Improvements	\$ 60,000	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
822	Building Improvements	\$ 66,007	\$ 515,000	\$ -	\$ -		\$ -	\$ -		0.0%		
823	June Lake Community Center	\$ 5,000	\$ -	\$ -	\$ 2,400		\$ -	\$ -		0.0%		
824	Juvenile Hall Improvements	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
825	IT Improvements	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
826	Paramedic Building Improvements	\$ -	\$ -	\$ 71,257	\$ -		\$ -	\$ -		0.0%		
827	Courthouse Improvements	\$ -	\$ -	\$ 125,000	\$ -		\$ -	\$ -		0.0%		
828	Courthouse Repairs	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%		
TOTAL		\$ 146,007	\$ 715,000	\$ 196,257	\$ 37,400	\$ -	\$ -	\$ -	\$ -	0.0%		

AUDITOR COMMENTS

This program reflects General Fund *transfers* to the Capital Improvement Program. There are currently no requests from the general fund. Current projects in progress were fund by amounts already in the accounts or grant funding.

GENERAL FUND BUDGETS

The following amount reflects the amounts currently held in various capital improvement accounts: Note, negative balances are waiting for reimbursement fro grant sources that require the expenditure before making payment.

Fund NO	Department	
Programmed Projects		
800	Misc. Capital Improvements	\$ 37,546
801	Hilton Creek/Crowley Lake Park	\$ (509,528)
802	Jail Management System	\$ -
803	Lee Vining Community Center	\$ (5,263)
804	Paradise Park Development	\$ -
805	Mono Lake Park	\$ 5,000
806	Walker Park Well	\$ -
807	Walker/Coleville Park	\$ 5,000
808	Lee Vining Park	\$ 5,000
809	Airport Fuel Tanks	\$ -
810	Crowley Lake Community Center	\$ (449)
811	911 Communication System	\$ -
812	Benton Park	\$ 5,000
813	Ambulance Purchase	\$ 7,011
814	Bridgeport Park	\$ 1,346
815	Replace Duplicating Machines	\$ -
816	Chalfant Community Park	\$ 17,913
819	Eastern Sierra Passages Logde	\$ 403
821	Jail Improvements	\$ 10,183
822	Building Improvements	\$ 83,251
823	June Lake Community Center	\$ 148
824	Juvenile Hall Improvements	\$ -
825	IT Improvements	\$ 18,180
826	Paramedic Building Improvements	\$ (8,081)
827	Courthouse Improvements	\$ 21,494
828	Courthouse Repairs	\$ 207,983
829	Flashing Yellow Beacons	\$ (67,697)
830	Development Impact Fees	\$ 14,944
TOTAL		\$ (150,614)
RESTRICTED IMPROVEMENT FUNDS		
153	LTC Bikepath	\$ 10,028
181	County Bikepath	\$ 462
TOTAL		\$ (140,123)

HEALTH AND HUMAN SERVICES BUDGETS

HEALTH AND HUMAN SERVICES AGENCY

HEALTH AND HUMAN SERVICES AGENCY SUMMARY

EXPENDITURES:

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
10	Health and Human Services	\$ -	\$ -	\$ -	\$ 236,277	\$ 250,163	\$ 250,163	\$ 269,758	\$ 303,285	21.2%	\$ 315,916	\$ 330,888
11	Health Promotion Division (Tobacco)	\$ -	\$ -	\$ -	\$ 240,755	\$ 380,116	\$ 380,116	\$ 320,689	\$ 328,492	-13.6%	\$ 338,712	\$ 350,802
12	Social Services	\$ 2,088,959	\$ 2,110,590	\$ 2,232,197	\$ 2,495,020	\$ 3,040,013	\$ 3,040,013	\$ 2,862,388	\$ 3,343,828	10.0%	\$ 3,422,031	\$ 3,514,281
13	Mental Health	\$ 1,642,149	\$ 1,471,098	\$ 1,681,823	\$ 2,277,354	\$ 2,492,538	\$ 2,492,538	\$ 2,250,361	\$ 2,735,803	9.8%	\$ 2,794,295	\$ 2,887,054
14	Health Department	\$ -	\$ -	\$ -	\$ 1,904,506	\$ 2,064,940	\$ 2,064,940	\$ 1,773,470	\$ 1,991,072	-3.6%	\$ 2,043,486	\$ 2,105,398
17	HHSA Sick & Vaction Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	100.0%	\$ -	\$ -
175	Bio-Terrorism	\$ -	\$ -	\$ -	\$ 137,691	\$ 189,999	\$ 189,999	\$ 255,304	\$ 406,160	113.8%	\$ 416,557	\$ 428,846
TOTAL HEALTH & HUMAN SERVICES		\$ 3,731,108	\$ 3,581,688	\$ 3,914,020	\$ 7,291,604	\$ 8,417,769	\$ 8,417,769	\$ 7,731,970	\$ 9,158,640	8.8%	\$ 9,330,995	\$ 9,617,269

Note: Mental Health Services Act is included in the Mental Health line whereas in revenue they are separated out..

REVENUES:

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
Fund 10	Health and Human Services Agency	\$ -	\$ -	\$ -	\$ 236,277	\$ 247,082	\$ 247,082	\$ 250,247	\$ 303,285	23%	\$ 303,285	\$ 303,285
Fund 11	Health Education	\$ 187,500	\$ 113,365	\$ 38,191	\$ 270,394	\$ 202,812	\$ 202,812	\$ 267,747	\$ 340,470	67.9%	\$ 340,470	\$ 340,470
Fund 12	Social Services	\$ -	\$ -	\$ -	\$ 2,400,885	\$ 2,953,374	\$ 2,953,374	\$ 2,571,487	\$ 3,343,829	13.2%	\$ 3,343,829	\$ 3,343,829
Fund 13	Mental Health	\$ -	\$ -	\$ -	\$ 1,990,651	\$ 2,188,817	\$ 2,188,817	\$ 1,731,379	\$ 2,094,499	-4.3%	\$ 2,094,499	\$ 2,094,499
Fund 13	Mental Health - MH Services Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353,312	100.0%	\$ 353,312	\$ 353,312
Fund 14	Public Health	\$ 1,157,523	\$ 695,914	\$ 726,535	\$ 2,400,000	\$ 2,361,285	\$ 2,361,285	\$ 1,638,714	\$ 1,732,786	-26.6%	\$ 1,732,786	\$ 1,732,786
Fund 16	FIP	\$ -	\$ -	\$ -	\$ 271,451	\$ 394,477	\$ 394,477	\$ 157,060	\$ 511,098	29.6%	\$ 511,098	\$ 511,098
Fund 175	Bio-Terrorism	\$ -	\$ -	\$ 96,102	\$ 534,214	\$ 190,000	\$ 190,000	\$ 174,787	\$ 377,000	98.4%	\$ 377,000	\$ 377,000
Total		\$ 1,345,023	\$ 809,279	\$ 860,828	\$ 8,103,871	\$ 8,537,847	\$ 8,537,847	\$ 6,791,421	\$ 9,056,279	6.1%	\$ 9,056,279	\$ 9,056,279

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT NUMBER: 010-04-01-869

PURPOSE

Responsible for overseeing and integrating the operations of Mental Health, Public Health and Social Service programs.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ -	\$ -	\$ -	\$ 148,740	\$ 173,432	\$ 173,432	\$ 183,184	\$ 202,217	16.6%	\$ 210,710	\$ 221,246
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ -	\$ -	\$ -	\$ 37,297	\$ 44,671	\$ 44,671	\$ 47,528	\$ 57,068	27.8%	\$ 61,205	\$ 65,643
3028	Telephone	\$ -	\$ -	\$ -	\$ 44	\$ 700	\$ 700	\$ 4,500	\$ 3,000	328.6%	\$ 3,000	\$ 3,000
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ 79	\$ -	\$ -	\$ 7,700	\$ 8,000	0.0%	\$ 8,000	\$ 8,000
3140	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3140.1	Building Repairs: Major	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3170	Memberships	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 500	-50.0%	\$ 500	\$ 500
3200	Office Expense	\$ -	\$ -	\$ -	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
3245	Contract Services	\$ -	\$ -	\$ -	\$ 1,956	\$ 10,000	\$ 10,000	\$ 6,000	\$ 10,000	0.0%	\$ 10,000	\$ 10,000
3295	Rents/Leases	\$ -	\$ -	\$ -	\$ 5,200	\$ 13,860	\$ 13,860	\$ 6,500	\$ 9,000	-35.1%	\$ 9,000	\$ 9,000
3296	Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,146	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
3335	Travel/Training	\$ -	\$ -	\$ -	\$ 4,000	\$ 2,500	\$ 2,500	\$ 9,000	\$ 4,000	60.0%	\$ 4,000	\$ 4,000
3360	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ -	\$ -	\$ -	\$ 35,461	\$ -	\$ -	\$ -	\$ 3,500	100.0%	\$ 3,500	\$ 3,500
	TOTAL	\$ -	\$ -	\$ -	\$ 236,277	\$ 250,163	\$ 250,163	\$ 269,758	\$ 303,285	21.2%	\$ 315,916	\$ 330,888

AUDITOR COMMENTS

This department was created in October 2004 and contains the division of Public Health, Mental Health and Social Services. This budget unit is strictly for the maintenance of the agency and contains two employees.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH SUMMARY

EXPENDITURES:

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
13	Mental Health	\$ 493,012	\$ 500,148	\$ 737,897	\$ 2,051,064	\$ 2,098,060	\$ 2,098,060	\$ 2,039,151	\$ 842,614	-59.8%	\$ 865,617	\$ 892,799
13	Mental Health - Alcohol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270,377	100.0%	\$ 1,303,065	\$ 1,341,495
	ESPL Residential	\$ 420,304	\$ 457,550	\$ 489,639	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
	Child Abuse	\$ 274,032	\$ 164,627	\$ 107,357	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
	MSP (Prop 36)	\$ 158,145	\$ 145,716	\$ 148,196	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
173	MH Services Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,714	100.0%	\$ 113,140	\$ 114,829
16	Families in Partnership (CSOC)	\$ 296,656	\$ 203,056	\$ 198,734	\$ 226,289	\$ 394,478	\$ 394,478	\$ 211,210	\$ 511,098	29.6%	\$ 512,472	\$ 537,931
	TOTAL MENTAL HEALTH	\$ 1,642,149	\$ 1,471,098	\$ 1,681,823	\$ 2,277,354	\$ 2,492,538	\$ 2,492,538	\$ 2,250,361	\$ 2,735,803	9.8%	\$ 2,794,295	\$ 2,887,054

REVENUES:

Fund Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
13	Mental Health	\$ -	\$ -	\$ -	\$ 1,990,651	\$ 2,188,817	\$ 2,188,817	\$ 1,731,379	\$ 2,094,499	0.0%	\$ 2,094,499	\$ 2,094,499
16	Families in Partnership	\$ -	\$ -	\$ -	\$ 271,451	\$ 394,477	\$ 394,477	\$ 157,060	\$ 511,098	0.0%	\$ 511,098	\$ 511,098
173	Mental Health Services Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353,312	-16.7%	\$ 353,312	\$ 353,312
	Total	\$ -	\$ -	\$ -	\$ 2,262,102	\$ 2,583,294	\$ 2,583,294	\$ 1,888,439	\$ 2,958,909	-16.7%	\$ 2,958,909	\$ 2,958,909

Note: Revenues not shown were formally in the General Fund.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: MENTAL HEALTH
DEPARTMENT NUMBER: 013-04-01-840

PURPOSE

Responsible for planning and delivering a continuum of mental health services which are accessible and acceptable to County residents; prompt evaluation and care of persons with acute disabling symptoms; programs in the community which enhance the ability of the general population to cope with stressful life situations and prevent the onset of mental disorder.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 241,893	\$ 276,439	\$ 377,466	\$ 920,621	\$ 790,167	\$ 790,167	\$ 920,300	\$ 355,824	-55.0%	\$ 370,769	\$ 389,307
2112	Overtime	\$ 31	\$ 892	\$ 1,835	\$ 11,060	\$ -	\$ -	\$ 4,400	\$ -	0.0%	\$ -	\$ -
2141	Holiday Pay	\$ -	\$ -	\$ -	\$ 10,005	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 57,800	\$ 61,661	\$ 99,752	\$ 285,000	\$ 268,991	\$ 268,991	\$ 294,000	\$ 111,154	-58.7%	\$ 119,213	\$ 127,856
3028	Telephone Expense	\$ 6,710	\$ 4,266	\$ 2,558	\$ 10,065	\$ 5,099	\$ 5,099	\$ 5,209	\$ 2,639	-48.2%	\$ 2,639	\$ 2,639
3035	Household Expense	\$ 442	\$ 540	\$ 202	\$ 26,150	\$ 6,225	\$ 6,225	\$ 8,692	\$ 1,150	-81.5%	\$ 1,150	\$ 1,150
3120	Equipment Maintenance	\$ 1,692	\$ 1,348	\$ 1,274	\$ 8,595	\$ 17,575	\$ 17,575	\$ 5,455	\$ 1,060	-94.0%	\$ 1,060	\$ 1,060
3140	Buildings & Improvements - Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3170	Memberships	\$ -	\$ -	\$ -	\$ 4,882	\$ 7,000	\$ 7,000	\$ 7,000	\$ 3,500	100.0%	\$ 3,500	\$ 3,500
3200	Office Expense	\$ 4,701	\$ 5,112	\$ 4,854	\$ 23,900	\$ 37,645	\$ 37,645	\$ 17,172	\$ 7,740	-79.4%	\$ 7,740	\$ 7,740
3236	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 9,900	\$ 9,900	\$ -	\$ -	-100.0%	\$ -	\$ -
3245	Contract Services	\$ -	\$ -	\$ -	\$ 334,738	\$ 376,500	\$ 376,500	\$ 307,972	\$ 145,370	-61.4%	\$ 145,370	\$ 145,370
3250	Other Professional Services	\$ 132,208	\$ 100,123	\$ 196,636	\$ 14,683	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3295	Rents/Leases Buildings	\$ 25,943	\$ 33,696	\$ 32,563	\$ 78,500	\$ 111,522	\$ 111,522	\$ 112,000	\$ 55,968	-49.8%	\$ 55,968	\$ 55,968
3296	Indirect Costs	\$ -	\$ -	\$ -	\$ 92,684	\$ 249,227	\$ 249,227	\$ 249,227	\$ 109,663	-56.0%	\$ 109,663	\$ 109,663
3297	Health & Human Services Admin	\$ -	\$ -	\$ -	\$ 91,985	\$ 58,004	\$ 58,004	\$ -	\$ -	-100.0%	\$ -	\$ -
3310	Education/Training	\$ -	\$ -	\$ -	\$ 16,370	\$ 18,898	\$ 18,898	\$ 19,000	\$ 10,647	-43.7%	\$ 10,647	\$ 10,647
3312	Special Department Expense	\$ 9,527	\$ 8,421	\$ 5,075	\$ 10,161	\$ 12,224	\$ 12,224	\$ 4,400	\$ 2,400	-80.4%	\$ 2,400	\$ 2,400
3312.1	Special Department Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 600	100.0%	\$ 600	\$ 600
3335	Travel	\$ 8,706	\$ 5,103	\$ 7,984	\$ 14,350	\$ 13,104	\$ 13,104	\$ 9,636	\$ 5,400	-58.8%	\$ 5,400	\$ 5,400
3360	Utilities	\$ 1,105	\$ 73	\$ 23	\$ 22,225	\$ 25,331	\$ 25,331	\$ 5,676	\$ 499	-98.0%	\$ 499	\$ 499
4110	Life Support	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ 2,255	\$ 2,475	\$ 7,675	\$ 15,000	\$ 37,836	\$ 37,836	\$ 15,000	\$ 5,000	-86.8%	\$ 5,000	\$ 5,000
6010	Operating Transfers Out	\$ -	\$ -	\$ -	\$ 60,000	\$ 52,812	\$ 52,812	\$ 52,812	\$ 24,000	-54.6%	\$ 24,000	\$ 24,000
TOTAL		\$ 493,012	\$ 500,148	\$ 737,897	\$ 2,051,064	\$ 2,098,060	\$ 2,098,060	\$ 2,039,151	\$ 842,614	-59.8%	\$ 865,617	\$ 892,799

HEALTH AND HUMAN SERVICES AGENCY

AUDITOR COMMENTS:

All Mental Health Programs have been consolidated into a single Mental Health Budget. This department is now a division under the Health and Human Services Agency formed in FY 2003-04. Note: due to funding changes, the Drug and Alcohol program has been once again been separated out into its own departmental budget unit.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: MENTAL HEALTH - RESIDENTIAL TREATMENT FACILITY
DEPARTMENT NUMBER: 013-850

PURPOSE

The County's Eastern Sierra Passage Lodge residential treatment facility provides 90-day alcohol and drug treatment services.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 219,992	\$ 247,756	\$ 257,836	NOW	NOW	NOW	NOW	NOW			
2112	Overtime	\$ 2,243	\$ 3,481	\$ 7,131	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2141	Holiday Pay	\$ 14,929	\$ 15,552	\$ 14,706	in Mental	in Mental	in Mental	in Mental	in Mental		in Mental	in Mental
2210	Employee Benefits	\$ 65,290	\$ 71,489	\$ 96,625	Health	Health	Health	Health	Health		Health	Health
3028	Telephone	\$ 4,931	\$ 5,712	\$ 25,828								
3035	Household Expense	\$ 42,597	\$ 41,649	\$ 14,979								
3120	Equipment Maintenance	\$ 6,864	\$ 8,570	\$ 6,037								
3200	Office Expense	\$ 3,039	\$ 3,927	\$ 3,629								
3245	Contract Services	\$ -	\$ -	\$ -								
3250	Other Professional Services	\$ 5,461	\$ 3,409	\$ 4,735								
3295	Rents and Leases	\$ 23,878	\$ 23,878	\$ 23,878								
3312	Special Department Expense	\$ 2,581	\$ 1,436	\$ 6,273								
3312-1	Recreation	\$ 1,453	\$ 1,685	\$ 483								
3335	Travel/Training	\$ 6,239	\$ 4,684	\$ 3,925								
3360	Utilities	\$ 19,679	\$ 23,372	\$ 21,017								
4110	Life Support	\$ -	\$ -	\$ -								
5303	Equipment	\$ 1,126	\$ 949	\$ 2,559								
TOTAL		\$ 420,304	\$ 457,550	\$ 489,639	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS

All Mental Health Programs have been consolidated into a single Mental Health Budget. This department is now a division under the Health and Human Services Agency formed in FY 2003-04. This program terminated effective March 31, 2005.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: MENTAL HEALTH - ALCOHOL AND DRUG PROGRAM (Including Perinatal Services)
DEPARTMENT NUMBER: 013-845

PURPOSE

To provide public and mental health service programs related to alcohol and drug abuse, treatment and prevention programs.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	Previously	Previously	Previously	Consolidated	Consolidated	Consolidated	Consolidated	\$ 477,941	100.0%	\$ 498,015	\$ 522,915
2112	Overtime	in General	in General	in General	in Mental	in Mental	in Mental	in Mental	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	Fund	Fund	Fund	Health	Health	Health	Health	\$ 173,995	100.0%	\$ 186,610	\$ 200,139
3028	Telephone Expense								\$ 2,614	100.0%	\$ 2,614	\$ 2,614
3035	Household Expense								\$ 7,542	100.0%	\$ 7,542	\$ 7,542
3120	Equipment Maintenance								\$ 4,690	100.0%	\$ 4,690	\$ 4,690
3140	Buildings & Improvements - Maint.								\$ -	0.0%	\$ -	\$ -
3170	Memberships								\$ 3,500	100.0%	\$ 3,500	\$ 3,500
3200	Office Expenses								\$ 11,860	100.0%	\$ 11,860	\$ 11,860
3245	Contract Services								\$ 188,363	100.0%	\$ 188,363	\$ 188,363
3295	Rents/Leases Buildings								\$ 55,736	100.0%	\$ 55,736	\$ 55,736
3296	A-87 Indirect Costs								\$ 118,337	100.0%	\$ 118,337	\$ 118,337
3310	Education/Training								\$ 28,919	100.0%	\$ 28,919	\$ 28,919
3312	Special Department Expense								\$ 2,600	100.0%	\$ 2,600	\$ 2,600
3335	Travel								\$ 8,989	100.0%	\$ 8,989	\$ 8,989
3360	Utilities								\$ 5,177	100.0%	\$ 5,177	\$ 5,177
5303	Equipment								\$ 10,386	100.0%	\$ 10,386	\$ 10,386
6010	Operating Transfers Out								\$ 169,728	100.0%	\$ 169,728	\$ 169,728
TOTAL		\$ -	\$ -	\$ -	\$ 1,270,377	100.0%	\$ 1,303,065	\$ 1,341,495				

AUDITOR COMMENTS

All Mental Health Programs have been consolidated into a single budget under the newly formed Health and Human Services Agency. Formally included in the General Fund, this program is now in a separate fund. This department is now a division under the Health and Human Services Agency. In 2004-05 expenditures for this program were included in the Mental Health budget, but beginning 2006-07 this departmental unit was required to be separately budgeted for funding purposes.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: MENTAL HEALTH SERVICES ACT
DEPARTMENT NUMBER: 173-000

PURPOSE

To provide the administration of transitional services to the mentally ill in Mono County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages								\$ 22,693	100.0%	\$ 23,646	\$ 24,828
2112	Overtime								\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits								\$ 6,522	100.0%	\$ 6,995	\$ 7,502
3028	Telephone Expense								\$ -	100.0%	\$ -	\$ -
3120	Equipment Maintenance								\$ -	100.0%	\$ -	\$ -
3200	Office Expense								\$ -	100.0%	\$ -	\$ -
3245	Contract Services								\$ 38,146	100.0%	\$ 38,146	\$ 38,146
3295	Rents/Leases Buildings								\$ -	100.0%	\$ -	\$ -
3296	Indirect Costs - A-87								\$ 22,000		\$ 22,000	\$ 22,000
3310	Education/Training								\$ -	100.0%	\$ -	\$ -
3312	Special Department Expense								\$ -	100.0%	\$ -	\$ -
3335	Travel								\$ -	100.0%	\$ -	\$ -
3360	Utilities								\$ -	100.0%	\$ -	\$ -
5303	Equipment								\$ -	100.0%	\$ -	\$ -
6010	Operating Transfers Out								\$ 22,353	100.0%	\$ 22,353	\$ 22,353
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,714	100.0%	\$ 113,140	\$ 114,829

AUDITOR COMMENTS

This is a new mandated program for FY 2006-07.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: MENTAL HEALTH SERVICES ACT - HOUSING
DEPARTMENT NUMBER: 173-174

PURPOSE

To provide supportive and transitional housing for the mentally ill. This will include both a bed, board and care program in addition to housing that is available on a rental basis (landlord vs. caregiver).

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages								\$ 102,997	100.0%	\$ 107,323	\$ 112,689
2112	Overtime								\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits								\$ 62,702	100.0%	\$ 67,248	\$ 72,123
3028	Telephone Expense								\$ 600	100.0%	\$ 600	\$ 600
3035	Household Expense								\$ -	100.0%	\$ -	\$ -
3120	Equipment Maintenance								\$ 11,250	100.0%	\$ 11,250	\$ 11,250
3140	Buildings & Improvements - Maint.								\$ -	0.0%	\$ -	\$ -
3200	Office Expense								\$ 3,300	100.0%	\$ 3,300	\$ 3,300
3245	Contract Services								\$ -	100.0%	\$ -	\$ -
3295	Rents/Leases Buildings								\$ 18,000	100.0%	\$ 18,000	\$ 18,000
3310	Education/Training								\$ -	100.0%	\$ -	\$ -
3312	Special Department Expense								\$ 31,025	100.0%	\$ 31,025	\$ 31,025
3335	Travel								\$ 2,632	100.0%	\$ 2,632	\$ 2,632
3360	Utilities								\$ 14,031	100.0%	\$ 14,031	\$ 14,031
5303	Equipment								\$ 600	100.0%	\$ 600	\$ 600
6010	Operating Transfers Out								\$ -	100.0%	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,137	100.0%	\$ 256,009	\$ 266,250

AUDITOR COMMENTS

This is a new mandated program for FY 2006-07.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: MENTAL HEALTH SERVICES ACT - WELLNESS
DEPARTMENT NUMBER: 173-175

PURPOSE

Po provide three socialization and wellness centers located throughout the county. These community-based centers will offer a variety of activities depending upon the needs of the clients. Staffing and operational days of the centers are based upon volume and use.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages								\$ 72,752	100.0%	\$ 75,808	\$ 79,598
2112	Overtime								\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits								\$ 43,338	100.0%	\$ 46,480	\$ 49,850
3028	Telephone Expense								\$ -	100.0%	\$ -	\$ -
3120	Equipment Maintenance								\$ -	100.0%	\$ -	\$ -
3140	Buildings & Improvements - Maint.								\$ -	0.0%	\$ -	\$ -
3200	Office Expense								\$ 6,600	100.0%	\$ 6,600	\$ 6,600
3245	Contract Services								\$ -	100.0%	\$ -	\$ -
3295	Rents/Leases Buildings								\$ 17,000	100.0%	\$ 17,000	\$ 17,000
3310	Education/Training								\$ -	100.0%	\$ -	\$ -
3312	Special Department Expense								\$ 22,000	100.0%	\$ 22,000	\$ 22,000
3335	Travel & Training								\$ 9,704	100.0%	\$ 9,704	\$ 9,704
3360	Utilities								\$ -	100.0%	\$ -	\$ -
5303	Equipment								\$ 9,800	100.0%	\$ 9,800	\$ 9,800
6010	Operating Transfers Out								\$ -	100.0%	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ 181,194	100.0%	\$ 187,392	\$ 194,552				

AUDITOR COMMENTS

This is a new mandated program for FY 2006-07.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: MENTAL HEALTH - CAPIT
DEPARTMENT NUMBER: 013-846

PURPOSE

To prevent and investigate child abuse and to treat victims and perpetrators.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 44,605	\$ 36,216	\$ 12,045								
2112	Overtime	\$ 140	\$ 105	\$ 14	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2210	Employee Benefits	\$ 9,021	\$ 7,095	\$ 2,833	in Mental	in Mental	in Mental	in Mental	in Mental		in Mental	in Mental
3028	Telephone Expense	\$ 1,231	\$ 980	\$ 103	Health	Health	Health	Health	Health		Health	Health
3035	Household Expense	\$ 120	\$ 122	\$ 12								
3051	Insurance/Liability	\$ -	\$ -	\$ -								
3120	Equipment Maintenance	\$ 79	\$ 257	\$ 23								
3200	Office Expense	\$ 1,268	\$ 1,125	\$ 146								
3245	Contract Services	\$ -	\$ -	\$ -								
3250	Professional Services	\$ 210,604	\$ 110,614	\$ 85,339								
3295	Rents/Leases Buildings	\$ 4,906	\$ 6,653	\$ 6,363								
3312	Special Department Expense	\$ -	\$ 3	\$ 3								
3335	Travel/Training	\$ 1,415	\$ 878	\$ 268								
3360	Utilities	\$ 208	\$ 16	\$ 1								
4110	Recreation	\$ -	\$ -	\$ -								
5303	Equipment	\$ 434	\$ 562	\$ 207								
	Challenge Program	\$ -	\$ -	\$ -								
TOTAL		\$ 274,032	\$ 164,627	\$ 107,357	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS

All Mental Health Programs have been consolidated into a single Mental Health Budget. This department is now a division under the Health and Human Services Agency formed in FY 2003-04. The State has combined Mental Health Challenge with Child Abuse to create this new program. The budget has been combined to reflect historical expenditures.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: MENTAL HEALTH – MSP (PROP 36)
DEPARTMENT NUMBER: 013-844

PURPOSE

To provide the mandatory services plan as required by the state.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 105,214	\$ 99,166	\$ 95,667								
2112	Overtime	\$ -	\$ -	\$ -	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2210	Employee Benefits	\$ 24,905	\$ 26,492	\$ 29,032	in Mental	in Mental	in Mental	in Mental	in Mental		in Mental	in Mental
3028	Telephone Expense	\$ 1,743	\$ 1,065	\$ 1,124	Health	Health	Health	Health	Health		Health	Health
3035	Household Expense	\$ 133	\$ 314	\$ 73								
3051	Insurance/Liability	\$ -	\$ -	\$ -								
3120	Equipment Maintenance	\$ 118	\$ 345	\$ 324								
3200	Office Expense	\$ 6,014	\$ 1,614	\$ 2,344								
3245	Contract Services	\$ -	\$ -	\$ -								
3250	Professional Services	\$ 1,008	\$ 2,380	\$ 3,363								
3295	Rents/Leases Buildings	\$ 6,700	\$ 9,752	\$ 9,837								
3312	Special Department Expense	\$ 1,405	\$ 795	\$ 889								
3335	Travel/Training	\$ 3,885	\$ 3,097	\$ 2,629								
3360	Utilities	\$ 297	\$ 21	\$ 9								
4110	Life Support	\$ -	\$ -	\$ -								
5303	Equipment	\$ 6,723	\$ 675	\$ 2,904								
TOTAL		\$ 158,145	\$ 145,716	\$ 148,196	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS

All Mental Health Programs have been consolidated into a single Mental Health Budget. This department is now a division under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: FAMILIES IN PARTNERSHIP (FORMALLY CHILDREN'S' SYSTEM OF CARE)
DEPARTMENT NUMBER: 016-04-01-866

PURPOSE

To provide therapeutic behavioral services for young people with severe, uncontrollable emotional problems.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 170,233	\$ 137,828	\$ 138,343	\$ 106,691	\$ 223,601	\$ 223,601	\$ 112,000	\$ 313,862	40.4%	\$ 327,044	\$ 343,396
2112	Overtime	\$ 1,194	\$ 245	\$ 783	\$ 206	\$ -	\$ -	\$ 2,100	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 34,358	\$ 31,213	\$ 41,085	\$ 37,515	\$ 90,733	\$ 90,733	\$ 44,000	\$ 117,117	29.1%	\$ 125,608	\$ 134,715
3028	Telephone Expense	\$ 5,048	\$ 1,774	\$ 3,308	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100.0%	\$ 1,000	\$ 1,000
3120	Equipment Maintenance	\$ 86	\$ 145	\$ 374	\$ 536	\$ 400	\$ 400	\$ 700	\$ 500	25.0%	\$ 500	\$ 500
3200	Office Expense	\$ 7,308	\$ 1,148	\$ 2,235	\$ 1,247	\$ 2,100	\$ 2,100	\$ 700	\$ 1,000	-52.4%	\$ 1,000	\$ 1,000
3245	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 6,000	\$ 10,000	233.3%	\$ 10,000	\$ 10,000
3250	Professional Services	\$ 45,169	\$ 12,246	\$ 7,289	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3295	Rents and Leases	\$ 15,741	\$ 9,396	\$ -	\$ 31,680	\$ 34,000	\$ 34,000	\$ 20,000	\$ 21,120	-37.9%	\$ 21,120	\$ 21,120
3296	Indirect Costs	\$ -	\$ -	\$ -	\$ 36,000	\$ 18,236	\$ 18,236	\$ 18,000	\$ 18,000	-1.3%	\$ 18,000	\$ 18,000
3297	Health & Human Services Admin	\$ -	\$ -	\$ -	\$ 10,500	\$ 15,783	\$ 15,783	\$ -	\$ -	-100.0%	\$ -	\$ -
3310	Education/Training	\$ -	\$ -	\$ -	\$ 100	\$ 2,800	\$ 2,800	\$ 1,400	\$ 2,100	-25.0%	\$ 2,100	\$ 2,100
3312	Special Department Expense	\$ 261	\$ 29	\$ -	\$ 548	\$ 1,400	\$ 1,400	\$ 3,400	\$ 3,400	100.0%	\$ 3,400	\$ 3,400
3312.1	Recreation	\$ 1,021	\$ 381	\$ 825	\$ 66	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -
3335	Travel	\$ 7,451	\$ 8,652	\$ 4,492	\$ 1,200	\$ 1,700	\$ 1,700	\$ 1,110	\$ 1,700	0.0%	\$ 1,700	\$ 1,700
5303	Equipment	\$ 8,784	\$ -	\$ -	\$ -	\$ 725	\$ 725	\$ 800	\$ 1,000	37.9%	\$ 1,000	\$ 1,000
6010	Operating Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 20,299		\$ 20,299	\$ 20,299
TOTAL		\$ 296,656	\$ 203,056	\$ 198,734	\$ 226,289	\$ 394,478	\$ 394,478	\$ 211,210	\$ 511,098	29.6%	\$ 512,472	\$ 537,931

AUDITOR COMMENTS

Formally Children's System of Care, the new Families in Partnership division is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

SOCIAL SERVICES DEPARTMENT SUMMARY

EXPENDITURES:

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
868	Social Services	\$ 1,321,809	\$ 1,418,123	\$ 1,519,290	\$ 1,859,520	\$ 2,270,013	\$ 2,270,013	\$ 2,232,388	\$ 2,692,828	18.6%	\$ 2,771,031	\$ 2,863,281
870	Aid Program	\$ 705,833	\$ 653,238	\$ 696,407	\$ 620,500	\$ 755,000	\$ 755,000	\$ 600,000	\$ 626,000	-17.1%	\$ 626,000	\$ 626,000
874	General Relief	\$ 61,316	\$ 39,229	\$ 16,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,000	\$ 25,000	66.7%	\$ 25,000	\$ 25,000
TOTAL SOCIAL SERVICES		\$ 2,088,959	\$ 2,110,590	\$ 2,232,197	\$ 2,495,020	\$ 3,040,013	\$ 3,040,013	\$ 2,862,388	\$ 3,343,828	10.0%	\$ 3,422,031	\$ 3,514,281

REVENUES:

Object Number	Fund/Department/Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
1401	Interest	Formerly in GF	Formerly in GF	Formerly in GF	\$ (16,969)			\$ (48,000)		0.0%	\$ -	\$ -
1511	State - Public Assistance Administration	Formerly in GF	Formerly in GF	Formerly in GF				\$ 693,780	\$ 912,213	100.0%	\$ 912,213	\$ 912,213
1512	State - Public Assistance Programs	Formerly in GF	Formerly in GF	Formerly in GF				\$ 221,096	\$ 254,879	100.0%	\$ 254,879	\$ 254,879
1551	Realignment - Welfare Trust	Formerly in GF	Formerly in GF	Formerly in GF				\$ 261,582	\$ 322,025	100.0%	\$ 322,025	\$ 322,025
1560	Federal - Public Assistance Administration	Formerly in GF	Formerly in GF	Formerly in GF				\$ 1,248,157	\$ 1,415,822	100.0%	\$ 1,415,822	\$ 1,415,822
1561	Federal - Public Assistance Programs	Formerly in GF	Formerly in GF	Formerly in GF				\$ 78,452	\$ 214,894	100.0%	\$ 214,894	\$ 214,894
1701	Miscellaneous Revenue	Formerly in GF	Formerly in GF	Formerly in GF				\$ 7,161	\$ 10,000	100.0%	\$ 10,000	\$ 10,000
1702	Prior Year Revenue	Formerly in GF	Formerly in GF	Formerly in GF				\$ -	\$ -	100.0%	\$ -	\$ -
1810	Operating Transfers In	Formerly in GF	Formerly in GF	Formerly in GF				\$ 109,260	\$ 213,996	0.0%	\$ 213,996	\$ 213,996
	Prior Year Gross Revenue	Formerly in GF	Formerly in GF	Formerly in GF	\$ 2,417,854	\$ 2,953,374	\$ 2,953,374	\$ -	\$ -	-100.0%	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ 2,400,885	\$ 2,953,374	\$ 2,953,374	\$ 2,571,487	\$ 3,343,829	13.2%	\$ 3,343,829	\$ 3,343,829

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: SOCIAL SERVICES

DEPARTMENT NUMBER: 012-05-01-868

PURPOSE

To administer and provide welfare and social services to the residents of Mono County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 664,247	\$ 801,447	\$ 700,470	\$ 785,000	\$ 947,319	\$ 947,319	\$ 938,000	\$ 1,187,476	25.4%	\$ 1,237,350	\$ 1,299,217
2112	Overtime	\$ 2,717	\$ 6,053	\$ 9,781	\$ 15,500	\$ -	\$ -	\$ 13,500	\$ 40,616	0.0%	\$ 40,616	\$ 40,616
2210	Employee Benefits	\$ 144,914	\$ 158,218	\$ 214,161	\$ 236,000	\$ 319,836	\$ 319,836	\$ 298,000	\$ 390,740	22.2%	\$ 419,069	\$ 449,451
3028	Telephone Expense	\$ 24,796	\$ 15,910	\$ 18,200	\$ 16,900	\$ 18,500	\$ 18,500	\$ 20,600	\$ 22,700	22.7%	\$ 22,700	\$ 22,700
3120	Equipment Maintenance	\$ 736	\$ 613	\$ 216	\$ 1,000	\$ 2,750	\$ 2,750	\$ 2,400	\$ 2,750	0.0%	\$ 2,750	\$ 2,750
3170	Memberships	\$ 5,993	\$ 6,222	\$ 7,073	\$ 8,447	\$ 12,000	\$ 12,000	\$ 2,500	\$ 3,200	-73.3%	\$ 3,200	\$ 3,200
3170.1	Memberships - CWDA Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,320	\$ 12,550	100.0%	\$ 12,550	\$ 12,550
3200	Office Expense	\$ 46,140	\$ 31,157	\$ 41,451	\$ 67,417	\$ 45,500	\$ 45,500	\$ 55,000	\$ 40,000	-12.1%	\$ 40,000	\$ 40,000
3200.1	Non-Computer Expenses	\$ -	\$ -	\$ -	\$ 41,718	\$ -	\$ -	\$ 5,000	\$ 10,000	100.0%	\$ 10,000	\$ 10,000
3245	Contracts	\$ 96,076	\$ 108,644	\$ 159,917	\$ 112,000	\$ 169,668	\$ 169,668	\$ -	\$ -	-100.0%	\$ -	\$ -
3245.1	Contracts - IHSS Advisory Board	\$ -	\$ -	\$ -	\$ 24,443	\$ -	\$ -	\$ 12,500	\$ 12,500	100.0%	\$ 12,500	\$ 12,500
3245.2	Contracts - IHSS CSS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000	\$ 96,000	100.0%	\$ 96,000	\$ 96,000
3245.3	Contracts - IHSS CSS - AB PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,500	\$ 39,500	100.0%	\$ 39,500	\$ 39,500
3245.4	Contracts - PSSF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,196	\$ 14,196	100.0%	\$ 14,196	\$ 14,196
3245.5	Contracts - PSSF-Life Skills	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100.0%	\$ 2,000	\$ 2,000
3260	Data Processing Services (Operations)	\$ 26,480	\$ 123	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3260.1	Data Processing Services (IT Services)	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	100.0%	\$ 7,000	\$ 7,000
3295	Rents & Leases - Buildings	\$ 74,953	\$ 99,277	\$ 98,101	\$ 103,801	\$ 96,200	\$ 96,200	\$ 125,000	\$ 134,000	39.3%	\$ 134,000	\$ 134,000
3296	Indirect Costs	\$ -	\$ -	\$ -	\$ 157,807	\$ 254,172	\$ 254,172	\$ 254,172	\$ 250,000	-1.6%	\$ 250,000	\$ 250,000
3297	Health & Human Resources Admin	\$ -	\$ -	\$ -	\$ 80,888	\$ 80,006	\$ 80,006	\$ -	\$ -	-100.0%	\$ -	\$ -
3310	Training/Education	\$ -	\$ -	\$ 1,513	\$ 23,000	\$ 15,000	\$ 15,000	\$ 7,000	\$ 10,000	-33.3%	\$ 10,000	\$ 10,000
3310.1	US Davis Training	\$ 41,905	\$ 39,440	\$ 41,905	\$ -	\$ 57,800	\$ 57,800	\$ 57,800	\$ 57,800	0.0%	\$ 57,800	\$ 57,800
3312	Special Dept. Expense - WTW	\$ 6,314	\$ 2,311	\$ 2,446	\$ 56,358	\$ 2,762	\$ 2,762	\$ 3,000	\$ 10,000	262.1%	\$ 10,000	\$ 10,000
3312.1	Special Dept. Expense - Cal-Works	\$ 62	\$ 35,000	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	0.0%	\$ -	\$ -
3312.2	WTW Child Care	\$ 29,961	\$ 19,779	\$ 19,194	\$ 9	\$ 30,000	\$ 30,000	\$ 12,000	\$ 15,000	-50.0%	\$ 15,000	\$ 15,000
3312.3	WTW Mileage	\$ 33,046	\$ 17,274	\$ 11,233	\$ 486	\$ 15,000	\$ 15,000	\$ 8,000	\$ 10,000	-33.3%	\$ 10,000	\$ 10,000
3335	Travel Expense	\$ 29,863	\$ 31,057	\$ 38,836	\$ 55,000	\$ 60,000	\$ 60,000	\$ 51,000	\$ 50,000	-16.7%	\$ 50,000	\$ 50,000
3360	Utilities	\$ 5,395	\$ 5,349	\$ 4,863	\$ 5,454	\$ 7,000	\$ 7,000	\$ 5,650	\$ 7,000	0.0%	\$ 7,000	\$ 7,000
4110	Support & Card - CWS Direct Serv	\$ 5,701	\$ 6,113	\$ 1,240	\$ 37,895	\$ 10,000	\$ 10,000	\$ 17,100	\$ 17,300	73.0%	\$ 17,300	\$ 17,300

HEALTH AND HUMAN SERVICES AGENCY

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
4110.3	CWS-ILP-TLP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,000	100.0%	\$ 3,000	\$ 3,000
4110.4	CWS-ILP-Work Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450	\$ 2,000	100.0%	\$ 2,000	\$ 2,000
4112	Adult Services IHSS	\$ -	\$ -	\$ -	\$ 4,782	\$ 53,500	\$ 53,500	\$ -	\$ -	-100.0%	\$ -	\$ -
4113	APS Program	\$ 5,959	\$ 2,194	\$ 12,040	\$ 24	\$ 20,000	\$ 20,000	\$ 3,400	\$ 5,000	-75.0%	\$ 5,000	\$ 5,000
4113.1	IHSS	\$ -	\$ -	\$ -	\$ 10,557	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	\$ -
5303	Equipment	\$ 49,688	\$ 3,326	\$ 110,189	\$ 14,545	\$ 30,000	\$ 30,000	\$ 15,000	\$ 14,400	-52.0%	\$ 14,400	\$ 14,400
5303.1	Equipment - Policy Items	\$ -	\$ -	\$ -	\$ 448	\$ -	\$ -	\$ 28,000	\$ 120,000	100.0%	\$ 120,000	\$ 120,000
6010	Operating Transfers Out					\$ -	\$ -	\$ 130,000	\$ 89,100	100.0%	\$ 89,100	\$ 89,100
TOTAL		\$ 1,321,809	\$ 1,418,123	\$ 1,519,290	\$ 1,859,520	\$ 2,270,013	\$ 2,270,013	\$ 2,232,388	\$ 2,692,828	18.6%	\$ 2,771,031	\$ 2,863,281

AUDITOR COMMENTS:

All Social Service Programs were consolidated into a single budget in FY 2003-04 and are now operated under the Health and Human Services Agency also formed in FY 2003-04. Formally included in the General Fund, this program is now in a separate fund. This program now includes Social Services expenses previously shown in three (3) separate programs: Welfare, GAIN, and Service Programs. This change was made to facilitate the claiming of funds; detailed tracking is accomplished in other formats within the Social Services Department.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: SOCIAL SERVICES - AID PROGRAM
DEPARTMENT NUMBER: 012-05-02-870

PURPOSE

This budget provides for the public assistance programs such as SFDC, AFDC, foster care, indigent burial fees and Federal emergency programs.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
4110	Support & Care of Persons	\$ 705,833	\$ 653,238	\$ 696,407	\$ 5,500	\$ 5,000	\$ 5,000	\$ 600,000	\$ 626,000	100.0%	\$ 626,000	\$ 626,000
	CalWorks				\$ 615,000	\$ 750,000	\$ 750,000			-100.0%	\$ -	\$ -
	TOTAL	\$ 705,833	\$ 653,238	\$ 696,407	\$ 620,500	\$ 755,000	\$ 755,000	\$ 600,000	\$ 626,000	-17.1%	\$ 626,000	\$ 626,000

AUDITOR COMMENTS

All Social Service Programs were consolidated into a single budget in FY 2003-04 and are now operated under the Health and Human Services Agency also formed in FY 2003-04. Formally included in the General Fund, this program is now in a separate fund.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: SOCIAL SERVICES - GENERAL RELIEF
DEPARTMENT NUMBER: 012-05-03-874

PURPOSE

To provide financial assistance to eligible adults and families who do not qualify for any Federal/State funded financial assistance.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
4110	Support & Care of Persons	\$ 11,316	\$ 14,229	\$ 16,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,000	\$ 10,000	-33.3%	\$ 10,000	\$ 10,000
4121	Indigent Care	\$ 50,000	\$ 25,000	\$ -		\$ -	\$ -		\$ 15,000	100.0%	\$ 15,000	\$ 15,000
	TOTAL	\$ 61,316	\$ 39,229	\$ 16,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,000	\$ 25,000	66.7%	\$ 25,000	\$ 25,000

AUDITOR COMMENTS

All Social Service Programs were consolidated into a single budget in FY 2003-04 and are now operated under the Health and Human Services Agency also formed in FY 2003-04. Formally included in the General Fund, this program is now in a separate fund. This program is a 100% County program. The increase in *Indigent Care* reflected an agreement with Mammoth Hospital whereby the County provided \$50,000 a year to cover County responsibilities for indigent medical costs. This agreement/contract is now completed.

HEALTH AND HUMAN SERVICES AGENCY

HEALTH DEPARTMENT SUMMARY

EXPENDITURES:

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
14	Health Department	\$ 380,946	\$ 1,059,364	\$ 982,222	\$ 1,904,506	\$ 2,064,940	\$ 2,064,940	\$ 1,773,470	\$ 1,991,072	-3.6%	\$ 2,043,486	\$ 2,105,398
824	LEA	\$ 14,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
830	Water Systems	\$ 16,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
802	AIDS	\$ 9,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
820	Ryan White	\$ 13,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
804	Education & Prevention	\$ 26,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
836	CHLAMYDIA	\$ 8,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
812	CHDP	\$ 30,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
832	Foster Care	\$ 1,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
828	MCH/CPSP	\$ 82,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
814	Perinatal Outreach (CPO)	\$ 53,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
810	CCS	\$ 59,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
834	MTP Liaison	\$ 18,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
822	Immunize	\$ 4,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
835	Home Visiting	\$ 84,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
808	Safety	\$ 49,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL HEALTH FUND		\$ 856,197	\$ 1,059,364	\$ 982,222	\$ 1,904,506	\$ 2,064,940	\$ 2,064,940	\$ 1,773,470	\$ 1,991,072	-3.6%	\$ 2,043,486	\$ 2,105,398

REVENUES

Object Number	Fund/Department/ Program	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% CHG	2007-08 Projected	2008-09 Projected
Total		\$ 1,157,523	\$ 695,914	\$ 726,535	\$ 2,400,000	\$ 2,361,285	\$ 2,361,285	\$ 1,638,714	\$ 1,732,786	-26.6%	\$ 1,732,786	\$ 1,732,786

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT
DEPARTMENT NUMBER 014-04-01-800

PURPOSE

To promote, improve and protect the health of residents of Mono County through the identification and control of diseases and removal of the causes of disease not covered by other state programs. This includes private wells and septic systems, inspection of public food facilities and pools/spas, hazardous materials, adult immunizations, communicable disease control and surveillance.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 117,476	\$ 386,999	\$ 545,000	\$ 555,012	\$ 796,159	\$ 796,159	\$ 673,000	\$ 807,758	1.5%	\$ 841,684	\$ 883,768
2112	Overtime	\$ -	\$ 10,603	\$ 2,683	\$ 194	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 13,522	\$ 101,347	\$ 166,785	\$ 182,746	\$ 273,795	\$ 273,795	\$ 231,000	\$ 255,003	-6.9%	\$ 273,491	\$ 293,319
3028	Telephone Expense	\$ 6,629	\$ 11,754	\$ 10,590	\$ 14,000	\$ 10,940	\$ 10,940	\$ 9,000	\$ 11,250	2.8%	\$ 11,250	\$ 11,250
3120	Equipment Maintenance	\$ 3,421	\$ 3,000	\$ 5,474	\$ 14,200	\$ 12,775	\$ 12,775	\$ 12,104	\$ 12,700	-0.6%	\$ 12,700	\$ 12,700
3153	Medical/Dental Supplies	\$ 17,044	\$ 18,397	\$ 25,424	\$ 20,000	\$ 27,200	\$ 27,200	\$ 18,184	\$ 27,200	0.0%	\$ 27,200	\$ 27,200
3170	Memberships	\$ 315	\$ 4,925	\$ 2,218	\$ 5,492	\$ 4,625	\$ 4,625	\$ 5,330	\$ 4,625	0.0%	\$ 4,625	\$ 4,625
3170	CMSP Participation Fees	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -
3200	Office Expense	\$ 12,053	\$ 34,812	\$ 31,921	\$ 27,000	\$ 30,713	\$ 30,713	\$ 26,000	\$ 30,213	-1.6%	\$ 30,213	\$ 30,213
3226	Professional Services	\$ 890	\$ 3,250	\$ 3,611	\$ 3,000	\$ 4,000	\$ 4,000	\$ 2,405	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
3245	Contract Services	\$ 72,118	\$ 76,324	\$ 48,182	\$ 32,000	\$ 113,280	\$ 113,280	\$ 48,599	\$ 5,000	-95.6%	\$ 5,000	\$ 5,000
3250	LPHSS Contract	\$ -	\$ -	\$ -	\$ 585,175	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -
3251	CCS Treatment Services				\$ 42,000	\$ 42,000	\$ 42,000	\$ -	\$ 47,000	11.9%	\$ 47,000	\$ 47,000
3295	Rents & Leases - Buildings.	\$ -	\$ 2,915	\$ 2,915	\$ 70,505	\$ 73,777	\$ 73,777	\$ 59,860	\$ 77,216	4.7%	\$ 77,216	\$ 77,216
3296	Indirect Costs	\$ 107,122	\$ 132,120		\$ 73,710	\$ 471,328	\$ 471,328	\$ 471,328	\$ 471,328	0.0%	\$ 471,328	\$ 471,328
3297	Health & Human Services Admin	\$ -	\$ -	\$ -	\$ 59,507	\$ 81,098	\$ 81,098	\$ -	\$ -	-100.0%	\$ -	\$ -
3301	Small Tools	\$ 2,134	\$ 15,534	\$ 6,681	\$ 1,550	\$ 9,000	\$ 9,000	\$ 2,911	\$ 9,000	0.0%	\$ 9,000	\$ 9,000
3310	Education/Training	\$ -	\$ 3,310	\$ 2,563	\$ 980	\$ 1,470	\$ 1,470	\$ 3,500	\$ 1,470	0.0%	\$ 1,470	\$ 1,470
3312	Special Department Expense	\$ 3,385	\$ 63,393	\$ 60,654	\$ 30,000	\$ 27,945	\$ 27,945	\$ 69,095	\$ 28,197	0.9%	\$ 28,197	\$ 28,197
3335	Travel	\$ 8,660	\$ 24,144	\$ 30,948	\$ 38,000	\$ 40,335	\$ 40,335	\$ 20,000	\$ 38,325	-5.0%	\$ 38,325	\$ 38,325
3335.1	In-County Travel	\$ -	\$ 652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3360	Utilities	\$ 6,000	\$ 6,328	\$ 458	\$ 6,500	\$ 30,500	\$ 30,500	\$ 30,500	\$ 40,000	31.1%	\$ 40,000	\$ 40,000
5303	Equipment	\$ 10,177	\$ 9,558	\$ 36,114	\$ 78,000	\$ 14,000	\$ 14,000	\$ 9,556	\$ 34,867	149.1%	\$ 34,867	\$ 34,867
6010	Operating Transfers Out		\$ 150,000	\$ -	\$ 43,935	\$ -	\$ -	\$ 81,098	\$ 85,920	100.0%	\$ 85,920	\$ 85,920
	TOTAL HEALTH	\$ 380,946	\$ 1,059,364	\$ 982,222	\$ 1,904,506	\$ 2,064,940	\$ 2,064,940	\$ 1,773,470	\$ 1,991,072	-3.6%	\$ 2,043,486	\$ 2,105,398

HEALTH AND HUMAN SERVICES AGENCY

AUDITOR COMMENTS

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04. Formally in Fund 179, this program is now operated in Fund 14 keeping with GASB 34 accounting. This program is funded by the State and through realignment and fee revenue.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: LOCAL ENFORCEMENT AGENCY (LEA)
DEPARTMENT NUMBER: 014-824

PURPOSE

Provides for Environmental Health Services through inspecting and enforcing regulations as they pertain to solid waste.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 8,284										
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 2,279	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 1,492										
3120	Equipment Maintenance	\$ 534										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ 405										
3200	Office Expense	\$ 1,277										
3226	Professional Services	\$ -										
3245	Contract Services	\$ -										
3296	Indirect Costs	\$ -										
3301	Small Tools	\$ -										
3312	Special Department Expense	\$ -										
3335	Travel/Training	\$ 407										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
TOTAL HEALTH - LEA		\$ 14,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: WATER SYSTEMS
DEPARTMENT NUMBER 014-830

PURPOSE

To provide monitoring services for small water systems as defined in the California Health and Safety Code.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 9,557										
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 2,448	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 1,329										
3120	Equipment Maintenance	\$ 378										
3153	Medical/Dental Supplies	\$ 1,417										
3170	Memberships	\$ -										
3200	Office Expense	\$ 1,481										
3226	Professional Services	\$ -										
3245	Contract Services	\$ -										
3296	Indirect Costs	\$ -										
3301	Small Tools	\$ 48										
3312	Special Department Expense	\$ -										
3335	Travel/Training	\$ 281										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
TOTAL WATER SYS		\$ 16,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: AIDS
DEPARTMENT NUMBER 014-802

PURPOSE

To provide for AIDS surveillance and testing. Meets with hospital and clinic officials to insure that all local cases of the disease are reported to the Department of Health Services.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 5,282										
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 454	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 121										
3120	Equipment Maintenance	\$ 48										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ 50										
3200	Office Expense	\$ 287										
3226	Professional Service	\$ 22										
3245	Contract Services	\$ 1,388										
3296	Indirect Costs											
3310	Education/Training	\$ -										
3312	Special Department Expense	\$ -										
3335	Travel	\$ 2,094										
3360	Utilities	\$ 15										
5303	Equipment											
TOTAL AIDS		\$ 9,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: RYAN WHITE CARES ACT PROGRAM
DEPARTMENT NUMBER 014-820

PURPOSE

To provides confidential services for HIV-positive people, their partner and their family members who live in Mono County. These services include case management to help identify needs and provide referrals to community resources and financial assistance to help obtain public benefits and medical services, such as financial assistance for food, rent and utilities.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 3,101										
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 619	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 199										
3120	Equipment Maintenance	\$ 60										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 259										
3226	Professional Services	\$ 30										
3245	Contract Services	\$ 1,911										
3295	Rents/Leases	\$ 520										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3310	Education/Training	\$ -										
3312	Special Department Expense	\$ 5,288										
3335	Travel/Training	\$ 1,929										
3360	Utilities	\$ 21										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
	TOTAL RYAN WHITE	\$ 13,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: EDUCATION & PREVENTION
DEPARTMENT NUMBER 014-804

PURPOSE

To provide for educational health presentations and brochures and the sponsorship of events at schools, churches, civic organizations and community organizations.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 4,185										
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 1,108	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 489										
3120	Equipment Maintenance	\$ 123										
3153	Medical/Dental Supplies	\$ 352										
3170	Memberships	\$ -										
3200	Office Expense	\$ 841										
3226	Professional Services	\$ 56										
3245	Contract Services	\$ 1,090										
3295	Rents/Leases	\$ 520										
3296	Indirect Costs											
3301	Small Tools	\$ 552										
3310	Education/Training	\$ -										
3312	Special Department Expense	\$ 13,734										
3335	Travel	\$ 1,065										
3360	Utilities	\$ 39										
5303	Equipment	\$ 2,618										
6010	Operating Transfers Out											
	TOTAL EDU. & PREV.	\$ 26,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: CHLAMYDIA
DEPARTMENT NUMBER 014-836

PURPOSE

To provide for local awareness and prevention activities to prevent the spread of Chlamydia.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 6,994										
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 1,078	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 57										
3120	Equipment Maintenance	\$ 22										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 85										
3226	Professional Services	\$ 10										
3245	Contract Services	\$ 23										
3296	Indirect Costs	\$ -										
3301	Small Tools	\$ -										
3312	Special Department Expense (SWS)	\$ 92										
3335	Travel/Training	\$ 349										
3360	Utilities	\$ 7										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
TOTAL CHLAMYDIA		\$ 8,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: CHILDREN’S HEALTH AND DISABILITY PREVENTION (CHDP)
DEPARTMENT NUMBER 014-812

PURPOSE

To provide for complete health assessments (wellness exams) for prevention and the early detection of disease and disabilities in children and youth. It stresses the importance of preventative health care. Health assessments are provided free at periodic intervals through childhood for low to moderate income children.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 19,779	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 4,664	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 352										
3120	Equipment Maintenance	\$ 219										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 1,044										
3226	Professional Services	\$ 100										
3245	Contract Services	\$ 3,339										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3310	Education/Training	\$ -										
3312	Special Department Expense (SWS)	\$ 548										
3335	Travel	\$ 648										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
6295	Rents/Leases											
	TOTAL CHDP	\$ 30,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: FOSTER CARE
DEPARTMENT NUMBER: 014-832

PURPOSE

Provides for Medical Case Management for Mono County children in foster care throughout the state.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 1,002	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 225	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 59										
3120	Equipment Maintenance	\$ 38										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 146										
3226	Professional Services	\$ 17										
3245	Contract Services	\$ 40										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3310	Education/Training	\$ -										
3312	Special Department Expense	\$ -										
3335	Travel	\$ 76										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
TOTAL FOSTER CARE		\$ 1,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: MCH/CPSP
DEPARTMENT NUMBER: 014-828

PURPOSE

Maternal Child Health/Comprehensive Perinatal Services Program provides services to improve the health of low-income pregnant women, mothers, children and families to provide children a health start in life. Medi-Cal eligible women receive a comprehensive prenatal risk assessment and services to address problems identified, including comprehensive prenatal care, health education, nutrition services and psychosocial; support.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 53,349	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 11,590	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 1,039										
3120	Equipment Maintenance	\$ 359										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ 220										
3200	Office Expense	\$ 1,641										
3226	Professional Services	\$ 215										
3245	Contract Services	\$ 4,289										
3295	Rents/Leases	\$ -										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3310	Education/Training	\$ 624										
3312	Special Department Expense	\$ 3,083										
3335	Travel	\$ 3,759										
3360	Utilities	\$ -										
5303	Equipment	\$ 2,618										
6010	Operating Transfers Out											
TOTAL MCH/CPSP		\$ 82,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

CAO COMMENT:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: PERINATAL OUTREACH (CPO)
DEPARTMENT NUMBER 014-814

PURPOSE

Provides for the early and continuous prenatal care for all pregnant women as well as education and nursing care.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 39,647	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2112	Overtime	\$ 65	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 7,213	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 473										
3120	Equipment Maintenance	\$ 177										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ 30										
3200	Office Expense	\$ 935										
3226	Professional Services	\$ 51										
3245	Contract Services	\$ 1,411										
3295	Rent/Leases	\$ -										
3296	Indirect Costs	\$ 1,812										
3301	Small Tools	\$ -										
3310	Education Training	\$ -										
3312	Special Department Expense	\$ 882										
3335	Travel	\$ 1,101										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out	\$ -										
TOTAL PERINATAL		\$ 53,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: CALIFORNIA CHILDREN'S SERVICES (CCS)
DEPARTMENT NUMBER 014-810

PURPOSE

Provides financial assistance and medical case management for children needing diagnostic and treatment services, physical and occupational therapy services for eligible medial conditions.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 999	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 10,808	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 581										
3120	Equipment Maintenance	\$ 485										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 1,620										
3226	Professional Services	\$ 206										
3245	Contract Services	\$ 3,200										
3295	Rents/Leases	\$ -										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3310	Education/Training	\$ -										
3312	Special Department Expense (SWS)	\$ 38,357										
3335	Travel	\$ 3,198										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
TOTAL CCS		\$ 59,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: MTP LIAISON
DEPARTMENT NUMBER 014-834

PURPOSE

Provides for .25 fte Public Health Nurse to act as a liaison with other therapy providers, schools, etc. for children in the CCS program fir small counties only that do not have Medical Therapy Providers contracted by the County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 14,423										
2110.1	Reserve for Employee Negotiations	\$ -	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 2,985	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 123										
3120	Equipment Maintenance	\$ 80										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 304										
3226	Medical/Dental Services	\$ 36										
3245	Contract Services	\$ 83										
3295	Rents/Leases	\$ -										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3312	Special Department Expense (SWS)	\$ 80										
3335	Travel/Training	\$ 33										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
	TOTAL MTP	\$ 18,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: IMMUNIZE
DEPARTMENT NUMBER 014-822

PURPOSE

Provides for a full range of childhood vaccinations, including TB testing. Some vaccinations for international travel are available to both children and adults. In addition, adult influenza vaccine clinics are held yearly in the fall at multiple sites throughout the county.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 999	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated			
2110.1	Reserve for Employee Negotiations	\$ -	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 192	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 25										
3120	Equipment Maintenance	\$ 16										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 393										
3226	Professional Services	\$ 7										
3245	Contract Services	\$ 407										
3295	Rents/Leases	\$ -										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3310	Education/Training	\$ -										
3312	Special Department Expense	\$ 1,980										
3335	Travel	\$ 47										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
	TOTAL IMMUNIZE	\$ 4,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: HOME VISITING
DEPARTMENT NUMBER 014-835

PURPOSE

Provides home visiting to every newborn in Mono County.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 48,455										
2110.1	Reserve for Employee Negotiations	\$ -	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2112	Overtime	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2210	Employee Benefits	\$ 20,350	Department	Department	Department	Department	Department	Department	Department		Department	Department
3028	Telephone Expense	\$ 1,687										
3120	Equipment Maintenance	\$ 344										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 3,044										
3226	Professional Services	\$ 391										
3245	Contract Services	\$ 3,563										
3295	Rents & Leases	\$ 2,080										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3310	Education/Training	\$ 60										
3312	Special Department Expense (SWS)	\$ 179										
3335	Travel	\$ 3,675										
3360	Utilities	\$ 275										
5303	Equipment	\$ 642										
6010	Operating Transfers Out											
	Salary Savings	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -			
TOTAL HOME VISIT		\$ 84,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH DEPARTMENT: SAFETY
DEPARTMENT NUMBER 014-808

PURPOSE

Provides for a low cost car-seat bicycle safety program in Mono County. Car seats and bicycle helmets are available at a very low cost for those families financially eligible.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 28,299	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		Consolidated	Consolidated
2110.1	Reserve for Employee Negotiations	\$ -	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health	Within Health		Within Health	Within Health
2112	Overtime	\$ -	Department	Department	Department	Department	Department	Department	Department		Department	Department
2210	Employee Benefits	\$ 6,407										
3028	Telephone Expense	\$ 246										
3120	Equipment Maintenance	\$ 160										
3153	Medical/Dental Supplies	\$ -										
3170	Memberships	\$ -										
3200	Office Expense	\$ 621										
3226	Professional Services	\$ 32										
3245	Contract Services	\$ 259										
3296	Indirect Costs											
3301	Small Tools	\$ -										
3312	Special Department Expense (SWS)	\$ 7,538										
3335	Travel/Training	\$ 5,597										
3360	Utilities	\$ -										
5303	Equipment	\$ -										
6010	Operating Transfers Out											
	Salary Savings	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -			
	TOTAL SAFETY	\$ 49,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -

AUDITOR COMMENTS:

All Public Health Programs have been consolidated into a single budget in FY 2002-03 and is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: HEALTH PROMOTIONS DIVISION (FORMALLY TOBACCO EDUCATION AND CESSATION PROGRAM)
DEPARTMENT NUMBER 011-04-01-847

PURPOSE

Provides for Tobacco Education, tobacco "smoke-free" related programs and mini-grants to increase awareness of the effects of smoking on public health. It also provides for the public education of other health related issues.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 40,000	\$ 48,600	\$ 71,200	\$ 135,610	\$ 154,321	\$ 154,321	\$ 159,300	\$ 159,983	3.7%	\$ 166,702	\$ 175,037
2112	Overtime	\$ 205	\$ -	\$ -	\$ 361	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ 6,669	\$ 7,125	\$ 14,100	\$ 31,865	\$ 36,923	\$ 36,923	\$ 43,150	\$ 48,286	30.8%	\$ 51,787	\$ 55,541
3028	Telephone Expense	\$ 2,000	\$ 2,350	\$ 924	\$ 771	\$ 3,850	\$ 3,850	\$ 385	\$ 520	-86.5%	\$ 520	\$ 520
3120	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 945	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
3200	Office Expense	\$ 1,890	\$ 750	\$ 2,162	\$ 3,200	\$ 4,000	\$ 4,000	\$ 3,809	\$ 5,000	25.0%	\$ 5,000	\$ 5,000
3205	Postage	\$ 195	\$ 314	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3236	Professional Services	\$ 1,500	\$ 4,044	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3245	Contract Services	\$ 12,100	\$ 10,296	\$ 10,500	\$ 3,600	\$ 28,000	\$ 28,000	\$ 5,000	\$ 8,000	100.0%	\$ 8,000	\$ 8,000
3295	Rents/Leases	\$ 9,570	\$ 10,750	\$ 10,325	\$ 16,960	\$ 12,462	\$ 12,462	\$ 10,080	\$ 9,070	-27.2%	\$ 9,070	\$ 9,070
3296	Indirect Costs	\$ -	\$ 7,404	\$ -	\$ 9,859	\$ 38,373	\$ 38,373	\$ 38,373	\$ 34,280	-10.7%	\$ 34,280	\$ 34,280
3297	Health & Human Services Admin	\$ -	\$ -	\$ -	\$ 14,459	\$ 18,264	\$ 18,264	\$ -	\$ -	-100.0%	\$ -	\$ -
3310	Education and Training	\$ 2,250	\$ 3,600	\$ 1,500	\$ 70	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3312	Special Department Expense	\$ 3,600	\$ 8,700	\$ 9,800	\$ 19,000	\$ 58,930	\$ 58,930	\$ 47,219	\$ 32,231	-45.3%	\$ 32,231	\$ 32,231
3335	Travel/Training	\$ 7,750	\$ 5,000	\$ 3,884	\$ 5,000	\$ 18,065	\$ 18,065	\$ 7,000	\$ 11,000	-39.1%	\$ 11,000	\$ 11,000
5303	Equipment	\$ -	\$ -	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0.0%	\$ 1,500	\$ 1,500
6010	Operating Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 5,428	\$ 5,428	\$ 5,428	\$ 17,122	0.0%	\$ 17,122	\$ 17,122
TOTAL TOBACCO ED.		\$ 87,729	\$ 108,933	\$ 126,568	\$ 240,755	\$ 380,116	\$ 380,116	\$ 320,689	\$ 328,492	-13.6%	\$ 338,712	\$ 350,802

AUDITOR COMMENTS:

The Health Promotions Division, formally named Tobacco Education and Cessation Program, is funded partially by Proposition 99 tobacco tax revenues and health revenues. It is now operated under the Health and Human Services Agency formed in FY 2003-04.

HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT: BIO-TERRORISM TRUST PROGRAM
DEPARTMENT NUMBER 175-30-00-000

PURPOSE

Provides for Programs to prevent and alleviated the spread of Biological Terrorism.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2001	General Expenditures				\$ 25,975	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2110	Salaries & Wages				\$ 83,097	\$ 66,520	\$ 66,520	\$ 60,000	\$ 161,496	142.8%	\$ 168,279	\$ 176,693
2112	Overtime				\$ 209	\$ -	\$ -	\$ 160	\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits				\$ 19,489	\$ 19,914	\$ 19,914	\$ 16,700	\$ 49,844	150.3%	\$ 53,458	\$ 57,333
3028	Telephone Expense				\$ 1,195	\$ 500	\$ 500	\$ 1,994	\$ 4,500	800.0%	\$ 4,500	\$ 4,500
3120	Equipment Maintenance				\$ -	\$ 500	\$ 500	\$ 319	\$ 1,508	201.6%	\$ 1,508	\$ 1,508
3200	Office Expense			\$ 77,336	\$ 1,000	\$ 500	\$ 500	\$ 5,000	\$ 4,200	740.0%	\$ 4,200	\$ 4,200
3245	Contract Services				\$ -	\$ 85,130	\$ 85,130	\$ 98,057	\$ 66,637	-21.7%	\$ 66,637	\$ 66,637
3295	Rents/Leases				\$ 8,667	\$ 5,000	\$ 5,000	\$ 12,500	\$ 12,733	154.7%	\$ 12,733	\$ 12,733
3296	Indirect Costs				\$ 12,077	\$ 6,856	\$ 6,856	\$ 6,856	\$ 6,856	0.0%	\$ 6,856	\$ 6,856
3297	Health & Human Services Admin			\$ -	\$ 6,706	\$ 4,000	\$ 4,000	\$ -	\$ -	-100.0%	\$ -	\$ -
3312	Special Department Expense				\$ 1,350	\$ 579	\$ 579	\$ 46,148	\$ 64,152	10979.8%	\$ 64,152	\$ 64,152
3335	Travel/Training				\$ 3,900	\$ 500	\$ 500	\$ 4,570	\$ 16,000	3100.0%	\$ 16,000	\$ 16,000
5303	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 7,000	100.0%	\$ 7,000	\$ 7,000
6010	Operating Transfers Out				\$ -	\$ -	\$ -		\$ 11,234	0.0%	\$ 11,234	\$ 11,234
	TOTAL TOBACCO ED.	\$ -	\$ -	\$ 77,336	\$ 137,691	\$ 189,999	\$ 189,999	\$ 255,304	\$ 406,160	113.8%	\$ 416,557	\$ 428,846

AUDITOR COMMENTS:

This program is funded by State and Federal revenues and is now operated under the Health and Human Services Agency formed in FY 2003-04.

NON-GENERAL FUND BUDGETS

NON-GENERAL FUND BUDGETS

DEPARTMENT: ROAD DEPARTMENT (Road Fund – 02)
DEPARTMENT NUMBER 002-30-01-725

PURPOSE

Provides appropriations for financing the construction, maintenance and operation of the 681-mile County road system. The activities included in this unit are planning, administration, design construction, traffic, transportation and maintenance. Road construction is accomplished by contractors through the competitive bid process. The principle goal is to provide a safe efficient road network to serve the public needs.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ 1,243,000	\$ 1,314,295	\$ 1,415,653	\$ 1,479,993	\$ 1,754,000	\$ 1,754,000	\$ 1,500,675	\$ 1,833,866	4.6%	\$ 1,910,889	\$ 2,006,433
2110.1	Reserve for Employee Negotiations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
2112	Overtime	\$ 56,471	\$ 60,165	\$ 60,195	\$ 120,000	\$ 65,000	\$ 65,000	\$ 58,050	\$ 65,000	0.0%	\$ 65,000	\$ 65,000
2210	Employee Benefits	\$ 459,313	\$ 518,874	\$ 653,928	\$ 760,910	\$ 800,000	\$ 800,000	\$ 762,000	\$ 875,000	9.4%	\$ 1,509,375	\$ 1,547,109
3012	Uniforms	\$ 22,744	\$ 27,706	\$ 28,999	\$ 27,865	\$ 30,800	\$ 30,800	\$ 32,000	\$ 31,000	0.6%	\$ 31,000	\$ 31,000
3012.1	Meals	\$ 870	\$ 2,295	\$ 45	\$ 500	\$ 1,400	\$ 1,400	\$ 405	\$ 1,400	0.0%	\$ 1,400	\$ 1,400
3028	Telephone Expense	\$ 21,758	\$ 20,658	\$ 19,045	\$ 18,050	\$ 18,500	\$ 18,500	\$ 20,150	\$ 20,500	10.8%	\$ 20,500	\$ 20,500
3035	Household Expense	\$ 1,963	\$ 3,738	\$ 1,889	\$ 2,250	\$ 500	\$ 500	\$ 1,450	\$ 1,500	200.0%	\$ 1,500	\$ 1,500
3050	Insurance: Workers' Comp	\$ 26,000	\$ 60,518	\$ 60,518	\$ 60,518	\$ 60,600	\$ 60,600	\$ 60,600	\$ 60,600	0.0%	\$ 60,600	\$ 60,600
3051	Insurance: Liability	\$ 56,000	\$ 47,130	\$ 47,130	\$ 47,130	\$ 47,200	\$ 47,200	\$ 47,200	\$ 47,200	0.0%	\$ 47,200	\$ 47,200
3120	Equipment Maintenance	\$ 211,712	\$ 213,989	\$ 199,628	\$ 269,000	\$ 220,000	\$ 220,000	\$ 249,225	\$ 243,000	10.5%	\$ 243,000	\$ 243,000
3140	Building Maintenance	\$ 158	\$ 1,434	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,500	\$ 9,000	500.0%	\$ 9,000	\$ 9,000
3170	Memberships	\$ 1,897	\$ 1,287	\$ 970	\$ 1,118	\$ 1,400	\$ 1,400	\$ 975	\$ 1,400	0.0%	\$ 1,400	\$ 1,400
3200	Office Expense	\$ 9,469	\$ 5,167	\$ 6,390	\$ 8,560	\$ 8,000	\$ 8,000	\$ 7,000	\$ 7,000	-12.5%	\$ 7,000	\$ 7,000
3245	Contract Services	\$ 20,854	\$ 107,619	\$ 74,662	\$ 35,000	\$ 22,800	\$ 22,800	\$ 18,800	\$ 60,800	166.7%	\$ 60,800	\$ 60,800
3250	Professional Services	\$ 7,348	\$ 59,263	\$ 2,202	\$ 5,700	\$ 3,700	\$ 3,700	\$ 4,200	\$ 3,500	-5.4%	\$ 3,500	\$ 3,500
3280	Legal Notices	\$ 1,674	\$ 759	\$ 974	\$ 700	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3285	Rents/Leases: Equipment	\$ 7,691	\$ 21,356	\$ 16,061	\$ 9,000	\$ 5,200	\$ 5,200	\$ 1,150	\$ 5,000	-3.8%	\$ 5,000	\$ 5,000
3301	Small Tools: Safety Equipment	\$ 9,900	\$ 9,797	\$ 7,108	\$ 8,800	\$ 4,500	\$ 4,500	\$ 4,550	\$ 4,500	0.0%	\$ 4,500	\$ 4,500
3312	Special Department Expense	\$ 130,194	\$ 234,037	\$ 28,716	\$ 165,000	\$ 83,000	\$ 83,000	\$ 72,050	\$ 104,200	25.5%	\$ 104,200	\$ 104,200

NON-GENERAL FUND BUDGETS

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3335	Travel Expense (Fuel)	\$ 284,656	\$ 344,685	\$ 363,405	\$ 370,000	\$ 427,000	\$ 427,000	\$ 531,500	\$ 534,000	25.1%	\$ 534,000	\$ 534,000
3360	Utilities	\$ 86,125	\$ 92,302	\$ 106,996	\$ 140,000	\$ 129,300	\$ 129,300	\$ 131,500	\$ 131,000	1.3%	\$ 131,000	\$ 131,000
5201	Land/Improvements	\$ 180	\$ 180	\$ 49,134	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5302	Construction Equipment	\$ 296,489	\$ 311,082	\$ 291,582	\$ 155,564	\$ 156,000	\$ 156,000	\$ 155,500	\$ 156,000	0.0%	\$ 156,000	\$ 156,000
5303	Equipment Replacement	\$ 6,001	\$ 7,011	\$ 2,150	\$ 12,000	\$ 4,000	\$ 4,000	\$ 5,000	\$ 4,000	0.0%	\$ 4,000	\$ 4,000
6010	Operating Transfer Out	\$ 57,000	\$ 150,000	\$ 207,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Subtotal		\$ 3,019,466	\$ 3,615,349	\$ 3,645,854	\$ 3,699,158	\$ 3,845,400	\$ 3,845,400	\$ 3,667,980	\$ 4,200,466	9.2%	\$ 4,911,864	\$ 5,045,143
9101	Appropriations for Contingencies	\$ 923,674	\$ -	\$ 161,322	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%		
TOTAL		\$ 3,943,140	\$ 3,615,349	\$ 3,807,176	\$ 3,699,158	\$ 3,845,400	\$ 3,845,400	\$ 3,667,980	\$ 4,200,466	9.2%	\$ 4,911,864	\$ 5,045,143

AUDITOR COMMENTS

None.

NON-GENERAL FUND BUDGETS

DEPARTMENT: CAMPGROUNDS/CEMETERIES
DEPARTMENT NUMBER: 008-07-01-899

PURPOSE

The Campgrounds Fund is a Special Revenue Fund for the maintenance of County campground, cemetery, and park facilities.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2110	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	\$ -
2112	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	\$ -
2210	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	\$ -
3035	Household Expense	\$ -	\$ 1,500	\$ 1,500	\$ 100	\$ 250	\$ 250	\$ 100	\$ 300	20.0%	\$ 300	\$ 300
3140	Building Maintenance	\$ 1,500	\$ 1,000	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,000	\$ 5,000	\$ 5,000	150.0%	\$ 5,000	\$ 5,000
3200	Office Expense	\$ 2,350	\$ 2,000	\$ 2,000	\$ 747	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3245	Contract Services	\$ 53,100	\$ 71,600	\$ 61,760	\$ 35,000	\$ 16,500	\$ 16,500	\$ 16,500	\$ 19,100	15.8%	\$ 19,100	\$ 19,100
3285	Rents/Leases Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3295	Rents/Leases Buildings	\$ 3,025	\$ 25	\$ 25	\$ 925	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	\$ 500	\$ 500
3312	Special Department Expense	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	\$ 100	\$ 100
3335	Travel Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
TOTAL		\$ 61,475	\$ 77,625	\$ 70,785	\$ 40,772	\$ 20,350	\$ 20,350	\$ 23,200	\$ 26,000	27.8%	\$ 26,000	\$ 26,000

AUDITOR COMMENTS

The difference between expenditures and revenues is transferred into the general fund at year end.

NON-GENERAL FUND BUDGETS

DEPARTMENT: SOLID WASTE – FUND 18
DEPARTMENT NUMBER 018-50-04-905

PURPOSE

An enterprise fund to operate and maintain the County landfill operations.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2001	Expenditures	\$ 351,929	\$ 3,036	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
2110	Salaries	\$ 278,276	\$ 322,356	\$ 341,425	\$ 346,926	\$ 286,000	\$ 286,000	\$ 269,000	\$ 288,664	0.9%	\$ 300,788	\$ 315,827
2112	Overtime	\$ 16,500	\$ 13,640	\$ 10,033	\$ 12,250	\$ 15,000	\$ 15,000	\$ 7,500	\$ 15,000	0.0%	\$ 15,000	\$ 15,000
2141	Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,221	100.0%	\$ 15,245	\$ 15,885
2210	Benefits	\$ 54,264	\$ 89,183	\$ 129,710	\$ 141,760	\$ 107,000	\$ 107,000	\$ 132,500	\$ 93,117	-13.0%	\$ 99,868	\$ 107,108
3012	Uniforms & Safety Equipment	\$ 4,985	\$ 6,430	\$ 5,851	\$ 5,700	\$ 6,500	\$ 6,500	\$ 7,500	\$ 7,500	15.4%	\$ 7,500	\$ 7,500
3027	Administration	\$ 31,500	\$ 25,355	\$ 15,125	\$ 30,100	\$ 50,000	\$ 50,000	\$ 50,000	\$ 51,500	3.0%	\$ 51,500	\$ 51,500
3028	Telephone/Communications	\$ 2,990	\$ 3,397	\$ 2,391	\$ 2,180	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,000	-20.0%	\$ 2,000	\$ 2,000
3035	Household	\$ 2,175	\$ 2,077	\$ 1,309	\$ 1,395	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	33.3%	\$ 2,000	\$ 2,000
3050	Work Comp Insurance		\$ 4,685	\$ 4,685	\$ 4,685	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700	0.0%	\$ 4,700	\$ 4,700
3051	Liability Insurance	\$ 41,532	\$ 54,357	\$ 12,825	\$ 31,825	\$ 12,900	\$ 12,900	\$ 12,900	\$ 12,900	0.0%	\$ 12,900	\$ 12,900
3120	Equipment Maintenance	\$ 19,100	\$ 41,428	\$ 38,600	\$ 40,000	\$ 52,500	\$ 52,500	\$ 60,000	\$ 78,000	48.6%	\$ 78,000	\$ 78,000
3140	Maintenance - Bldg & Improve	\$ 174,500	\$ 127,875	\$ 71,500	\$ 57,960	\$ 75,000	\$ 75,000	\$ 115,000	\$ 75,000	0.0%	\$ 75,000	\$ 75,000
3170	Memberships	\$ 5,251	\$ 5,411	\$ 5,263	\$ 5,605	\$ 6,450	\$ 6,450	\$ 6,500	\$ 6,500	0.8%	\$ 6,500	\$ 6,500
3200	Office Expense	\$ 5,800	\$ 7,524	\$ 7,500	\$ 12,500	\$ 11,000	\$ 11,000	\$ 10,500	\$ 11,000	0.0%	\$ 11,000	\$ 11,000
3245	Contract Services	\$ 515,000	\$ 592,558	\$ 525,500	\$ 475,000	\$ 532,500	\$ 532,500	\$ 520,000	\$ 549,900	3.3%	\$ 549,900	\$ 549,900
3250	Other Professional Services	\$ 134,600	\$ 39,620	\$ 118,550	\$ 70,000	\$ 88,500	\$ 88,500	\$ 84,200	\$ 133,100	50.4%	\$ 133,100	\$ 133,100
3280	Publications/Legal Notices	\$ 4,485	\$ 68	\$ 1,500	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	\$ 3,000
3285	Rents/Leases: Equipment	\$ 14,000	\$ -	\$ 3,000	\$ 229	\$ -	\$ -	\$ 200	\$ 500	0.0%	\$ 500	\$ 500
3295	Rents/Leases: Buildings	\$ 2,500	\$ 3,537	\$ 3,600	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%	\$ 3,500	\$ 3,500
3296	Indirect Costs	\$ -	\$ -	inc OP TR	inc OP TR	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	\$ 100,000
3301	Small Tools	\$ 8,825	\$ 3,789	\$ 1,200	\$ 3,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 5,000	-50.0%	\$ 5,000	\$ 5,000

NON-GENERAL FUND BUDGETS

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
3312	Special Department Expenses	\$ 92,505	\$ 449,564	\$ 80,500	\$ 62,545	\$ 97,100	\$ 97,100	\$ 95,000	\$ 104,500	7.6%	\$ 104,500	\$ 104,500
3312.1	Bond Repayment	\$ -	\$ (91)	\$ 394,000	\$ 142,691	\$ 394,000	\$ 394,000	\$ 377,400	\$ 383,400	-2.7%	\$ 383,400	\$ 383,400
3335	Travel	\$ 27,500	\$ 30,109	\$ 43,450	\$ 56,485	\$ 59,600	\$ 59,600	\$ 64,200	\$ 80,500	35.1%	\$ 80,500	\$ 80,500
3360	Utilities	\$ -	\$ (67)	\$ -	\$ 1,400	\$ 2,000	\$ 2,000	\$ 1,600	\$ 2,000	0.0%	\$ 2,000	\$ 2,000
5201	Land & Improvements	\$ 800,000	\$ 54,068	\$ 799,000	\$ 60,000	\$ 456,000	\$ 456,000	\$ -	\$ 527,000	15.6%	\$ 527,000	\$ 527,000
5301	Equipment: Vehicles	\$ 1,246,176	\$ 182,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5302	Equipment - Constructions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	\$ -
5303	Equipment	\$ 2,975	\$ 42,294	\$ 2,000	\$ 2,747	\$ 42,500	\$ 42,500	\$ 11,000	\$ 12,000	-71.8%	\$ 12,000	\$ 12,000
6010	Operating Transfer Out	\$ -	\$ -	\$ 194,080	\$ 419,000	\$ 350,000	\$ 350,000	\$ -	\$ -	-100.0%	\$ -	\$ -
TOTAL		\$ 3,837,368	\$ 2,105,068	\$ 2,812,597	\$ 1,991,482	\$ 2,769,750	\$ 2,769,750	\$ 1,948,200	\$ 2,566,501	-7.3%	\$ 2,586,400	\$ 2,609,320

AUDITOR COMMENTS:

July 2001, the County received an interest-free loan in the amount of \$500,000 for improvements to certain landfill sites. The County also approved a \$5,000,000 Revenue Bond funded by landfill revenues and parcel fees.

NON-GENERAL FUND BUDGETS

DEPARTMENT: CHILD SUPPORT SERVICES
DEPARTMENT NUMBER 131-02-01-380

PURPOSE

This program aggressively pursues and enforces family support obligations, in association with Federal and State family support programs and is now 100% State Funded.

Object #	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg	2007-08 Projected	2008-09 Projected
2001	Expenditures	\$ -	\$ -	\$ 1,435	\$ 48	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
2110	Salaries & Wages	\$ 167,850	\$ 183,113	\$ 195,414	\$ 208,951	\$ 245,304	\$ 245,304	\$ 200,688	\$ 261,856	6.7%	\$ 272,330	\$ 281,861
2112	Overtime	\$ -	\$ 1,580	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 231	\$ 500	-75.0%	\$ 500	\$ 500
2210	Employee Benefits	\$ 39,000	\$ 49,486	\$ 65,221	\$ 79,182	\$ 95,635	\$ 95,635	\$ 81,596	\$ 107,142	12.0%	\$ 115,178	\$ 123,816
3027	Child Support Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3028	Telephone	\$ 3,150	\$ (5)	\$ 5,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 500	-50.0%	\$ 500	\$ 500
3101	Jury and Witness Expense	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	-100.0%	\$ -	\$ -
3102	Customer Services/Ombudsman	\$ 24,500	\$ 5,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3120	Equipment Maintenance	\$ 100	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ 1,000	\$ 1,000
3170	Memberships	\$ 3,300	\$ 3,599	\$ 1,262	\$ 390	\$ 950	\$ 950	\$ 395	\$ 950	0.0%	\$ 950	\$ 950
3200	Office Expense	\$ 7,000	\$ 14,554	\$ 8,846	\$ 4,000	\$ 5,000	\$ 5,000	\$ 4,156	\$ 4,000	-20.0%	\$ 4,000	\$ 4,000
3250	Professional Services	\$ 100	\$ 7,958	\$ 11,350	\$ 3,500	\$ 8,200	\$ 8,200	\$ 5,601	\$ 8,000	-2.4%	\$ 8,000	\$ 8,000
3286	Rents and Leases/Equipment	\$ -	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3295	Rents and Leases	\$ 22,000	\$ 27,065	\$ 25,798	\$ 26,857	\$ 29,068	\$ 29,068	\$ 31,404	\$ 31,365	7.9%	\$ 31,365	\$ 31,365
3296	Indirect Costs -Child Support	\$ 1,201	\$ -	\$ 79,835	\$ 68,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 60,047	-19.9%	\$ 60,047	\$ 60,047
3312	Special Department Expense	\$ 8,000	\$ 1,761	\$ 500	\$ 1,000	\$ 3,000	\$ 3,000	\$ 114	\$ 500	-83.3%	\$ 500	\$ 500
3312.1	Program Improvement Allocation	\$ -	\$ 35,995	\$ 10,000	\$ 1,000	\$ 3,000	\$ 3,000	\$ 1,424	\$ 1,000	-66.7%	\$ 1,000	\$ 1,000
3312.2	Transition Costs	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
3335	Travel/Training	\$ 14,000	\$ 16,726	\$ 12,011	\$ 8,000	\$ 8,000	\$ 8,000	\$ 7,965	\$ 8,000	0.0%	\$ 8,000	\$ 8,000
4110	Child Support Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
5303	Equipment	\$ 8,750	\$ 3,947	\$ 6,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 500	-66.7%	\$ 500	\$ 500
	TOTAL	\$ 290,751	\$ 351,796	\$ 422,673	\$ 402,380	\$ 479,157	\$ 479,157	\$ 408,575	\$ 485,360	1.3%	\$ 503,870	\$ 522,040

AUDITOR COMMENTS

July 1, 2001, Child Support Enforcement became a separate, 100% state funded stand-alone department in the County. The Ombudsman allocation sufficiently provides for the Inyo County person that is shared with Mono County. The program is now included in a Special Revenue Fund (rather than the General Fund). **Policy Items:** None requested.

SECTION D

POLICIES

SUMMARY OF POLICY ISSUES

2006-07

Department/Request	Amount	Funding Source	Comments	Approved
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COUNTY WIDE

General Fund Reserve (5% Current Expenditures - 5% Maximum)		General		
General Fund Contingency (1% Current Expenditures - Minimum)		General		\$ 350,000
Salary Contingency		General		
MVIL In-Lieu Policy (SB 1096)	\$ 530,000	General/Road	Triple Flip reduction in Road \$\$/Already in Budget	\$ 530,000
Space Expansion and new leases in Sierra Center Mall	\$ 200,000	General/Misc. Funds	To be determined	\$ 200,000
EMS Programs and Planning			To be determined	
Pandemic Flue Planning and Support			To be determined	
Car/Travel Allowance changes due to increased Fuel Costs	\$ 49,570		To be determined	\$ 49,000
Realignment Policy		General	Funding/Use Discussions	

Capital Improvements

Mammoth Land Exchange	\$ 200,000	General	Annual appropriation	\$ 200,000
Video Conferencing	\$ 25,000	General/Misc Funds		
Boardroom Remodel	\$ 75,000	General	Seating & Equipment Remodel for usability	
Medic 1 Walkway/Lighting Improvements	\$ 10,000			
Completion of Capital Asset Reporting Project	\$ 6,000			
County Buildings Energy Retrofit	\$ 120,000	Various	Per year/15 years - est. \$45,000/yr savings	
Building Deferred Maintenance		General		
Old Heath Department Building - New Roof		General		
Replace/Repair Storage Trailer at the Road Shop		General		
General Capital Improvements to be later determined		General		
2-Bay Garage in Walker (Paramedics)		General		
Destruction/Removal of Medic 1 Trailer in Walker		General		
Ambulance Replacement Policy		General	Discussion of Funding Options and Amounts	

SUMMARY OF POLICY ISSUES

2006-07

Department/Request	Amount	Funding Source	Comments	Approved
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Capital Improvements (Continued)

Annex I Cooling System		General		
Workable Space Issues		General		
Create New CIP Fund for Pool Car Replacement/vehicle Replacement		General	Discussion of Funding Options and Amounts	

Board of Supervisors

Contribution to Mono Council for the Arts	\$ 10,000	General Fund	Renewal of Prior Contributions	\$ 12,000
BOS Contribution to Mammoth Housing, Inc.	\$ 20,000		Giving \$100,000 CDBG Grant of Mam Housing	
Financial Study	\$ 20,000	General Fund		\$ 20,000
DIF Study	\$ 40,000	General Fund		\$ 40,000

Advertising

Brown Trout Enhancement	\$ 5,000	General Fund	Scheduled in GF	\$ 5,000
Local Project Funding	\$ 5,000	General Fund	Scheduled in GF	\$ 5,000
Fisheries Management Plan Consultant	\$ 5,000	General Fund		
Lobbyist - AB7 Implementation	\$ 5,000	General Fund	See Board Budget - \$20,000	
Special Projects	\$ 2,000	General Fund		

Ambulance/Paramedics

4th Crew Chief per MOU	\$ 85,997	General Fund	Scheduled in Budget	\$ 85,997
15% Supervisory Pay Differential for Crew Chiefs	\$ 11,839	General Fund	10% already Scheduled in Budget	2.5% Trust
Increase Commitment to Ambulance Replacement	\$ 25,000	General Fund	Trust	\$ 25,000
New Program: EMS training for Fire District Personnel	\$ 10,000	General Fund		\$ 10,000
(4) New Motorized Lift Gurneys	\$ 36,852	General Fund	Policy request is for one or the other	
Option 1: Lease Purchase for 3 years (Total Cost = \$40,125)	\$ 13,375	General Fund	not all three options	
Option 2: Lease Purchase for 5 years (Total Cost = \$42,000)	\$ 8,400	General Fund		

SUMMARY OF POLICY ISSUES

2006-07

Department/Request	Amount	Funding Source	Comments	Approved
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Assessor

Temporary/Extra Personnel	\$ 5,400	General Fund		
Replace Office Furniture	\$ 6,700	General Fund	Scheduled in Budget	\$ 2,000

Clerk-Recorder/Elections

Increase Commitment to Travel and Training	\$ 4,000	General	Total Staff Training	
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Community Development

Benton Housing Rehab		Trust Funds		
Replacement of 7 year old color printer (Total Cost \$7,000)	\$ 3,500		Total Cost \$7,000/Scheduled	\$ 3,500

County Administrative Officer

Employee Service Awards and Recognition	\$ 5,000	General Fund		\$ 5,000
Evaluate Department of Finance Salaries	\$ (65,374)	General Fund	Mid-Year	
Budget Analyst	\$ 50,924	General Fund	CAO requests for Auditor/Mid-Year	

Economic Development and Special Projects

Mono County Entrance Sign - Southern Boundary Hwy 395 (1 sign)	\$ 5,100	General Fund	Policy request is for one or the other	
Mono County Entrance Sign - So & No Boundary Hwy 395 (2 signs)	\$ 9,800	General Fund	not both	

HEALTH AND HUMAN SERVICES AGENCY

Mental Health

Transfer of Negative Interest to General Fund - MH	\$ 7,640	General Fund	Prior Year & Current year Discussion	\$ 7,640
Transfer of Negative Interest to General Fund - FIP	\$ 707	General Fund	Prior Year & Current year Discussion	\$ 707

SUMMARY OF POLICY ISSUES

2006-07

Department/Request	Amount	Funding Source	Comments	Approved
Public Health				
Replacement of 7 year old color printer	\$ 3,500	GF/Realignment	Total Cost \$7,000	\$ 3,500
New Public Health Nurse I/II for Home Visiting Program	\$ 84,547	Inc in PH Budget		
Social Services				
Purchase of four (4) New Vehicles	\$ 120,000	GF Match		\$ 120,000
Transfer of Negative Interest to General Fund	\$ 16,970	General Fund	Prior Year & Current year Discussion	\$ 16,970
Health and Human Services				
Transfer of Negative Interest to General Fund	\$ 883	General Fund	Prior Year & Current year Discussion	\$ 883
Health Promotions				
Additional .6 FTE - HIV Education	\$ 38,805	State Grant		
Probation				
Additional Probation Officer II	\$ 102,799	General Fund	\$68,799 on going/\$34,000 one time cost	
Public Works/Road/Solid Waste				
Additional two (2) Parks Maintenance Workers	\$ 186,100	General	\$86,000-One time cost/\$31,900 K Savings	\$ 54,000
Finger Break - Sheet Metal Fabrication/Buildings	\$ 4,000	General		
Snow Blower - Road	\$ 50,000	Road	Negotiate for terms	\$ 50,000
Completion of Capital Asset Reports	\$ 6,000	Road	Finish Project began 3-yrs ago	\$ 6,000
Solid Waste Personnel Reclassification	\$ 36,600	Solid Waste	\$4,200 One time Cost	\$ 36,600
Solid Waste Infrastructure Upgrades at Benton Crossing Landfill	\$ 62,000	Solid Waste	Utilizing Co. Staff would result in GF Revenue	\$ 62,000
Solid Waste - Flatbed Truck w/ liftgate	\$ 14,000	Solid Waste	Total Cost \$38,000/\$24,000 Ins Payment	\$ 14,000
Solid Waste - Forklift	\$ 25,000	Solid Waste	COP/Gate Revenues	\$ 25,000
Hydraulic Boom Lift	\$ 24,000	Road/Gen Fund	\$8,000 Road/\$16,000 GF (Parks & Bldgs)	\$ 24,000
Sheriff-Coroner/Jail				
Search & Rescue Vehicle	\$ 40,000	General	Possible Grant?	
Search & Rescue Utility Box	\$ 15,000	General	Possible Grant?	

SUMMARY OF POLICY ISSUES

2006-07

Department/Request	Amount	Funding Source	Comments	Approved
Sheriff-Coroner/Jail (Continued)				
Patrol Vehicle Replacement (7 Vehicles)	\$ 210,000	Grant Funds	Scheduled in Operating Grants	\$ 210,000
Patrol Vehicle Equipment Replacement (7 Vehicles)	\$ 61,600	Grant Funds	Scheduled in Operating Grants	\$ 61,600
Citrix Software Upgrade	\$ 10,000	Grant Funds	Scheduled in Operating Grants	\$ 10,000
Bicycle Patrol Program (2)	\$ 5,000	Grant Funds	Scheduled in Operating Grants	\$ 5,000
Millennium Chm-Bio Gas Masks (25)	\$ 7,125	Grant Funds	Scheduled in Operating Grants	\$ 7,125
Boating Program Back-fill	\$ 30,429	Grant Funds	Scheduled in Operating Grants	\$ 30,429
Monet Team Training	\$ 43,000		Possible Grant?/Scheduled in Budget	
TOTAL PROPOSED POLICY ITEMS	\$ 2,749,788		TOTAL APPROVED POLICY ITEMS	\$ 2,285,951
SCHEDULED IN BUDGET	\$ 903,854		SCHEDULED IN BUDGET	\$ 953,651
NON-GENERAL FUND			NON-GENERAL FUND	\$ 350,100
TOTAL PROPOSED INCREASE	\$ 1,845,934		TOTAL PROPOSED INCREASE	\$ 982,200

	A	B	C	D	E
1	2006-07 POLICY ITEM CONSIDERATIONS				
2					
3	Available Revnue as of 7/13/2006	\$ 112,738			
4	Secured Property Tax Increase	\$ 869,462			
5		Total \$ 982,200		Remaining to Distribute	\$ -
6					
7		Item Amount	GF Only Approved	Comments	Total Approved
8					
9	General Fund Reserve (5% Current Expenditures - 5% Maximum)			No Reserves Currently	\$ -
10	General Fund Contingency (1% Current Expenditures - Minimum)	\$ 350,000	\$ 350,000	No Contingency Currently	\$ 350,000
11	Space Expansion and new leases in Sierra Center Mall	\$ 200,000	\$ 200,000	General	\$ 200,000
12	Road MVIL Transfer	\$ 530,000		Scheduled	\$ 530,000
13	Request for Additional IMAAA Funding	\$ 13,486		Charlie Broten Request	\$ -
14	EMS Programs and Planning			General	\$ -
15	Pandemic Flue Planning and Support			General/Grant	\$ -
16	Car/Travel Allowance changes due to increased Fuel Costs	\$ 49,570	\$ 49,000	General/	\$ 49,000
17	Realignment Policy			HHSA Discussion	\$ -
18	Mammoth Land Exchange	\$ 200,000	\$ 200,000	General	\$ 200,000
19	Video Conferencing	\$ 25,000		Mid-Year	\$ -
20	Boardroom Remodel	\$ 75,000		Mid-Year	\$ -
21	Medic 1 Walkway/Lighting Improvements	\$ 10,000		Mid-Year	\$ -
22	Completion of Capital Asset Reporting Project	\$ 6,000		Road	\$ 6,000
23	County Buildings Energy Retrofit	\$ 120,000	October	Per year/15 years/\$45,00 save	October
24	Building Deferred Maintenance			General	\$ -
25	Old Heath Department Building - New Roof			General	\$ -
26	Replace/Repair Storage Trailer at the Road Shop			General	\$ -
27	General Capital Improvements to be later determined			General	\$ -
28	2-Bay Garage in Walker (Paramedics)			General	\$ -
29	Destruction/Removal of Medic 1 Trailer in Walker			General	\$ -
30	Ambulance Replacement Policy			General	\$ -
31	Annex I Cooling System			General	\$ -
32	Workable Space Issues			General	\$ -
33	Create New CIP Fund for Pool Car Replacement/vehicle Replacement			General	\$ -
34	Fish Enhancement				

	A	B	C	D	E
1	2006-07 POLICY ITEM CONSIDERATIONS				
2					
3	Available Revnue as of 7/13/2006	\$ 112,738			
4	Secured Property Tax Increase	\$ 869,462			
5		Total \$ 982,200		Remaining to Distribute	\$ -
6					
7		Item Amount	GF Only Approved	Comments	Total Approved
8					
35	Brown Trout Enhancement	\$ 5,000		Scheduled	\$ 5,000
36	Local Project Funding	\$ 5,000		Scheduled	\$ 5,000
37	Fisheries Management Plan Consultant	\$ 5,000		General	\$ -
38	Lobbyist - AB7 Implementation	\$ 5,000		\$10,000 in Board Budget	\$ -
39	Special Projects	\$ 2,000		General	\$ -
40	Paramedics				
41	4th Crew Chief per MOU	\$ 85,997		Scheduled	\$ 85,997
42	15% Supervisory Pay Differential for Crew Chiefs	\$ 18,882	12.5% Trust/2 stage	Approve from 48,000 Trust Tr.	12.5% Trust/2 stage
43	Increase Commitment to Ambulance Replacement	\$ 25,000	Trust	Approve from 48,000 Trust Tr.	Trust
44	New Program: EMS training for Fire District Personnel	\$ 10,000	\$ 10,000	General	\$ 10,000
45	(4) New Motorized Lift Gurneys	\$ 36,852		Mid-Year	\$ -
46	Option 1: Lease Purchase for 3 years (Total Cost = \$40,125)	\$ 13,375		One or the other	\$ -
47	Option 2: Lease Purchase for 5 years (Total Cost = \$42,000)	\$ 8,400		not all three	\$ -
48	Assessor				
49	Temporary/Extra Personnel	\$ 5,400		General	\$ -
50	Replace Office Furniture	\$ 6,700		Remove \$4,700	
51	Board of Supervisors				
52	Contribution to Mono Council for the Arts	\$ 12,000	\$ 12,000	General	\$ 12,000
53	Mammoth Housing Inc	\$ 20,000		Mid-Year	\$ -
54	Financial Study	\$ 20,000	\$ 20,000	General	\$ 20,000
55	DIF Study	\$ 40,000	\$ 40,000	General	\$ 40,000
56	Community Development				
57	Benton Housing Rehab				\$ -
58	Replacement of 7 year old color printer (Total Cost \$7,000)	\$ 3,500		Scheduled	\$ 3,500
59	County Administrative Officer				
60	Employee Service Awards and Recognition	\$ 5,000	\$ 5,000	General	\$ 5,000

	A	B	C	D	E
1	2006-07 POLICY ITEM CONSIDERATIONS				
2					
3	Available Revnue as of 7/13/2006	\$ 112,738			
4	Secured Property Tax Increase	\$ 869,462			
5		Total \$ 982,200		Remaining to Distribute	\$ -
6					
7		Item Amount	GF Only Approved	Comments	Total Approved
8					
61	Budget Analyst	\$ 50,924		Mid-Year	\$ -
62	Evaluate Dept. of Finance Salaries	\$ (65,374)		Mid-Year	\$ -
63	Clerk-Recorder/Elections				
64	Increase Commitment to Travel and Training	\$ 4,000	October	General	October
65	Economic Development and Special Projects				
66	Mono County Entrance Sign - Southern Boundary Hwy 395 (1 sign)	\$ 5,100		One or the other	\$ -
67	Mono County Entrance Sign - So & No Boundary Hwy 395 (2 signs)	\$ 9,800		Mid-Year	\$ -
68	HEALTH AND HUMAN SERVICES AGENCY				
69	Mental Health				
70	Transfer of Negative Interest (2004-05) to General Fund - MH	\$ 7,640	\$ 7,640	General	\$ 7,640
71	Transfer of Negative Interest (2004-05) to General Fund - FIP	\$ 707	\$ 707	General	\$ 707
72	Public Health				
73	Replacement of 7 year old color printer	\$ 3,500			\$ 3,500
74	New Public Health Nurse I/II for Home Visiting Program	\$ 84,547		Health Funds/ Defer	\$ -
75	Social Services				
76	Purchase of four (4) New Vehicles	\$ 120,000		2 Replacement, 2 growth	\$ 120,000
77	Transfer of Negative Interest (2004-05) to General Fund	\$ 16,970	\$ 16,970	General	\$ 16,970
78	Health and Human Services				
79	Transfer of Negative Interest (2004-05) to General Fund	\$ 883	\$ 883	General	\$ 883
80	Health Promotions				
81	Additional .6 FTE - HIV Education	\$ 38,805		Health Promotions/Defer	\$ -
82	Probation				
83	Additional Probation Officer II	\$ 102,799		Mid-Year	\$ -
84	Public Works/Road/Solid Waste				
85	Additional two (2) Parks Maintenance Workers	\$ 54,000	\$ 54,000	Combination K Savings/Equip & Personnel	\$ 54,000
86	Solid Waste Personnel Reclassification	\$ 36,600		Solid Waste	\$ 36,600

	A	B	C	D	E
1	2006-07 POLICY ITEM CONSIDERATIONS				
2					
3	Available Revnue as of 7/13/2006	\$ 112,738			
4	Secured Property Tax Increase	\$ 869,462			
5		Total \$ 982,200		Remaining to Distribute	\$ -
6					
7		Item Amount	GF Only Approved	Comments	Total Approved
8					
87	Solid Waste Infrastructure Upgrades at Benton Crossing Landfill	\$ 62,000		Solid Waste	\$ 62,000
88	Solid Waste - Flatbed Truck w/ liftgate	\$ 14,000		Solid Waste	\$ 14,000
89	Solid Waste - Forklift	\$ 25,000		Solid Waste	\$ 25,000
90	Hydraulic Boom Lift	\$ 24,000	\$ 24,000	\$16,000 GF/\$8000Road	\$ 24,000
91	Finger Brake - Sheet Metal Fabrication/Blding Dept.	\$ 4,000		Mid-Year	\$ -
92	Snow Blower	\$ 50,000		Road/Payments	\$ 50,000
93	Sheriff-Coroner/Jail				
94	Search & Rescue Vehicle	\$ 40,000		Mid-Year	\$ -
95	Search & Rescue Utility Box	\$ 15,000		Mid-Year	\$ -
96	Patrol Vehicle Replacement (7 Vehicles)	\$ 210,000		Grant Scheduled	\$ 210,000
97	Patrol Vehicle Equipment Replacement (7 Vehicles)	\$ 61,600		Grant Scheduled	\$ 61,600
98	Citrix Software Upgrade	\$ 10,000		Grant Scheduled	\$ 10,000
99	Bicycle Patrol Program (2)	\$ 5,000		Grant Scheduled	\$ 5,000
100	Millennium Chm-Bio Gas Masks (25)	\$ 7,125		Grant Scheduled	\$ 7,125
101	Boating Program Back-fill	\$ 30,429		Grant Scheduled	\$ 30,429
102	Monet Team Training	\$ 43,000		Remove/Mid-Year	
103					
104	TOTAL PROPOSED POLICY ITEMS	\$ 2,984,217	\$ 982,200	Total Approved	\$ 2,260,951
105	SCHEDULED IN BUDGET	\$ 679,197		Total Scheduled in Budget	\$ 953,651
106	NON-GENERAL FUND ITEMS	\$ 444,952		Total Non-General Fund	\$ 325,100
107	TOTAL PROPOSED GENERAL FUND INCREASE	\$ 1,860,068		Total Proposed GF Increase	\$ 982,200

Social Services Realignment
Expenditures

Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg
In Home Support Services (IHSS)	\$ -	\$ -	\$ -	\$ 79,109	\$ 130,000	\$ 130,000	\$ 116,159	\$ 130,000	
ISAWS Maintenance and Operation				\$ 5,515	\$ 5,515	\$ 5,515	\$ 1,333	\$ 2,000	
CCS Match-Fund 14				\$ 69,044	\$ 69,740	\$ 69,740	\$ 69,740	\$ 76,926	
WRAP Match				\$ 19,716	\$ 27,842	\$ 27,842	\$ 25,000	\$ 25,000	
Social Services Match-Fund 12				\$ 325,896	\$ 245,866	\$ 245,866	\$ 250,000	\$ 322,025	
Rollover to future years							\$ 48,292		
Prior Year Transfer to GF				\$ 315,510					
SUBTOTAL-REALIGNMENT	\$ -	\$ -	\$ -	\$ 814,789	\$ 478,963	\$ 478,963	\$ 497,232	\$ 555,951	

REVENUE-REALIGNMENT-FUND 106

Revenue Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg
Vehicle License Fees-current year	\$ -	\$ 36,996	\$ 39,648	\$ 43,065	\$ 44,357	\$ 44,357	\$ 44,357	\$ 45,688	
Vehicle License Fees-prior year	\$ -	\$ 8,496	\$ 2,936	\$ 8,001	\$ 6,737	\$ 6,737	\$ 3,878	\$ 3,994	
Sales Tax-current year	\$ -	\$ 343,456	\$ 366,859	\$ 361,107	\$ 371,940	\$ 371,940	\$ 371,940	\$ 379,379	
Sales Tax-prior year	\$ -	\$ 43,551	\$ 46,557	\$ 71,305	\$ 55,929	\$ 55,929	\$ 77,057	\$ 78,598	
Prior Year Rollover	\$ -	\$ -	\$ -	\$ 331,310	\$ -	\$ -	\$ -	\$ 48,292	
TOTAL-SOCIAL SERVICES-REALIGNMENT	\$ -	\$ 432,500	\$ 455,999	\$ 814,789	\$ 478,963	\$ 478,963	\$ 497,232	\$ 555,951	

MENTAL HEALTH REALIGNMENT

Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg
Operating Transfer-Fund 13	\$ -	\$ -	\$ -	\$ 385,733	\$ 490,677	\$ 490,677	\$ 498,909	\$ 503,200	
Transfer to Reserve				\$ 238,539	\$ -	\$ -	\$ -	\$ -	
Prior Year Transfer to GF				\$ 344,448	\$ -	\$ -	\$ -	\$ -	

SUBTOTAL-REALIGNMENT	\$ -	\$ -	\$ -	\$ 968,720	\$ 490,677	\$ 490,677	\$ 498,909	\$ 503,200	
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Revenue Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg
Vehicle License Fees-current year	\$ -	\$ 36,996	\$ 39,648	\$ 113,622	\$ 117,031	\$ 117,031	\$ 117,031	\$ 120,542	
Vehicle License Fees-prior year	\$ -	\$ 8,496	\$ 2,936	\$ 23,597	\$ 18,181	\$ 18,181	\$ 26,003	\$ 26,784	
Sales Tax-current year	\$ -	\$ 343,456	\$ 366,859	\$ 322,824	\$ 322,824	\$ 322,824	\$ 322,824	\$ 322,824	
Sales Tax-prior year	\$ -	\$ 43,551	\$ 46,557	\$ 36,693	\$ 36,050	\$ 36,050	\$ 36,050	\$ 36,050	
Managed Care Offset	\$ -	\$ -	\$ -	\$ (838)	\$ -	\$ -	\$ (1,500)	\$ (1,500)	
Prior Year Rollover	\$ -	\$ -	\$ -	\$ 472,822	\$ -	\$ -	\$ (1,500)	\$ (1,500)	

TOTAL-MENTAL HEALTH REALIGNMEN	\$ -	\$ 432,500	\$ 455,999	\$ 968,720	\$ 494,086	\$ 494,086	\$ 498,909	\$ 503,200	
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PUBLIC HEALTH REALIGNMENT-FUND 108

EXPENDITURES

	Expense Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg
	EMS/Clinic Contribution	\$ -	\$ -	\$ -	\$ 160,260	\$ 200,000	\$ 200,000	\$ 200,000	\$ 208,000	
	Public Health Transfer	\$ -	\$ -	\$ -	\$ 239,819	\$ 486,737	\$ 486,737	\$ 486,737	\$ 646,146	
	LPHSS Contract	\$ -	\$ -	\$ -	\$ 1,013,461	\$ 738,534	\$ 734,034	\$ 734,034	\$ 617,655	
	CMSP Participation Fee	\$ -	\$ -	\$ -	\$ 45,611	\$ 21,000	\$ 25,500	\$ 25,500	\$ 25,500	
	Transfer to Reserves				\$ 838,571	\$ (1,065)	\$ (1,065)	\$ 9,311		
	TOTAL-PUBLIC HEALTH REALIGNMENT	\$ -	\$ -	\$ -	\$ 2,297,722	\$ 1,445,206	\$ 1,445,206	\$ 1,455,582	\$ 1,497,301	

REVENUE

REVENUE

	Revenue Category	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Approved	2005-06 Adjusted	2005-06 Actual	2006-07 Proposed	% Chg
	Vehicle License Fees-current year	\$ -	\$ -	\$ -	\$ 1,302,125	\$ 1,341,189	\$ 1,341,189	\$ 1,341,189	\$ 1,381,425	
	Vehicle License Fees-prior year	\$ -	\$ -	\$ -	\$ 87,821	\$ 39,064	\$ 39,064	\$ 49,440	\$ 50,923	
	Sales Tax-current year	\$ -	\$ -	\$ -	\$ 390,150	\$ 390,150	\$ 390,150	\$ 390,150	\$ 390,150	
	Sales Tax-prior year	\$ -	\$ -	\$ -	\$ 44,132	\$ 44,112	\$ 44,112	\$ 44,112	\$ 44,112	
	CMSP Withhold	\$ -	\$ -	\$ -	\$ (369,309)	\$ (369,309)	\$ (369,309)	\$ (369,309)	\$ (369,309)	
	Prior Year Rollover				\$ 842,804					
	TOTAL-PUBLIC HEALTH REALIGNMENT	\$ -	\$ -	\$ -	\$ 2,297,722	\$ 1,445,206	\$ 1,445,206	\$ 1,455,582	\$ 1,497,301	

**MONO COUNTY FISHERIES COMMISSION
2006-2007 BUDGET**

Trophy Trout Fish Enhancement	\$77,000.00
Aquaculture & Stocking Permit	\$ 500.00
Brown Trout Enhancement	\$ 5,000.00
Local Project Funding (e.g. Bridgeport Fisheries Enhancement Program)	\$ 5,000.00
Consultant (Fisheries Management Plan)	\$ 5,000.00
Lobbyist (if necessary, for AB 7 implementation)	\$ 5,000.00
Office Supplies (copy paper, toner, etc.)	\$ 500.00
<u>Contingency <i>Special Dept. Expense / Projects</i></u>	<u>\$ 2,000.00</u>

} Policy

TOTAL

\$100,000.00

88,000.00 Regular
22,000.00 Policy

▶ Tom Jenkins

MONO COUNTY TOURISM/FILM COMMISSION

PROPOSED FISCAL YEAR 2006-2007 BUDGET

	Amount	Explanations
Income:		
Carryover-Prior Year	\$ 96,000	
TOT Earned FY 2006-07 Estimate	\$ 192,479	
TOT FY 2005-06 Adjustment	\$ -	TBD After Final FY 2005-06 Accounting
Other Financing/Interest	\$ 8,500	Ad Sales, Sponsors, Grants TBD
TOTAL INCOME	\$ 296,979	
Expenses:		
Administrative:		
Clerical/Telephone/Misc.	\$ 4,000	Conferences, travel, telephone
MLVB MOU	\$ 7,000	Phone, email, and fulfillment response
Travel - Commissioners	\$ 1,500	Mileage
Total Administrative	\$ 12,500	
Advertising Program:		
Print Ads	\$ 50,000	Magazines
Photography	\$ 5,000	Advertising Content
Publications:		
Brochure Distribution	\$ 3,000	Contract services
Other Print	\$ 5,000	Reserve for Unbudgeted Materials
Internet/Cable TV	\$ 20,000	Test Markets
New Brochure	\$ 40,000	Reserve for reprints
Total Advertising Program	\$ 123,000	
Public Relations Program:		
Poiriroo & Partners	\$ 26,000	Consultant Annual Retainer
Other Expenses	\$ 2,500	Clip Service and Miscellaneous
Total Public Relations Program	\$ 28,500	
Sports, Travel & Trade Shows:		
Contract Manager	\$ 3,000	Management of Shows and Volunteers
Trade Shows	\$ 3,000	Cal Tourism, and Location Expo
Sports & Travel Shows	\$ 22,000	San Mateo, Sac, Reno, Long Bch, SD, Vegas
New Show Booth	\$ 7,000	Purchase of new booth
Total Sports, Travel & Trade Shows	\$ 35,000	
Organizations:		
CALTIA	\$ 250	
High Sierra Visitors Council	\$ 650	
CURES	\$ 50	
IAVC	\$ 10,000	Construction of County Information Panels
Mono County Local Projects	\$ 40,000	Brochures and Events Marketing
Total Organizations	\$ 50,950	
Special Programs:		
Website Maintenance	\$ 5,000	Updates and hosting
Audio & Video Development	\$ 1,000	Equipment
Million Dollar Trout Stock	\$ 10,000	County-wide program
County's State Capitol Display	\$ 5,000	
Hosting/Fam Tours/Outreach	\$ 5,000	Promotional Activities
Research/Consulting	\$ 20,000	Strategic Planning Consulting
Total Special Programs	\$ 46,000	
TOTAL EXPENSE	\$ 295,950	
NET SURPLUS	\$ 1,029	

Health and Human Services
Policy Items
2006/07

- Public Health Nurse I/II/III-Home Visiting Program-Deferred from previous year-Cost \$84,547
- Cars (4) for Social Services-Would allow older vehicles to be rotated into pool-cost \$120,000 (approximately 10-15% county general fund/social services realignment match)
- Car (1) for Public Health-lease for Environmental position that will be filled end of June (1st lease payment would be due in 07/08 FY)
- MH Counselor to MH Psychiatric Nurse-MH Counselor is retiring in August, MHSA would fund MH Psychiatric Nurse-costs to be determined in conjunction with HR Staff
- .6 FTE CHOS for Health Promotions-to utilize newly authorized state HIV-Cost \$38,805. Education and Prevention Funding-position contingent upon continued grant funding.
- General Fund Reimbursement of 2004/05 Negative Interest for those funds without reserves that can be utilized for this purpose
 - Fund 10-\$883
 - Fund 12-\$16,970
 - Fund 13-\$7,640
 - Fund 16-\$707

The following policy item has been removed from the policy item request list as it will be addressed in the 7/5/06 Board Agenda.

- FTS I/II Position for Emergency Preparedness-will allow us to meet the ongoing requirements of existing CDC and HRSA grants, as well as new Pandemic Flu Grant

PH Nurse
84,547
Not Scheduled in
PH Budget

New Program Request Form

Fiscal Year 2006-07

Department: Public Works

Date: May 31, 2006

Program Proposal For: Addition of Two Parks Maintenance Workers

Program Description

Public Works proposes to replace the two temporary seasonal snow plow operator positions budgeted in the Road Fund with two permanent Maintenance Worker III positions in the Parks & Facilities crew. The positions would be shared by Road Districts 1 and 3 in the event of snow removal activities. The cost of the positions would be offset by elimination of the Baxter park maintenance contract when it expires at the end of December, 2006. With this program, Public Works would take full maintenance control of County parks and campground. See attached Request for Personnel form for justification.

Cost Components

Salaries:	\$	85,400	Figured as two PW MWIII at E Step.
Benefits:	\$	32,500	Estimated at 38% of salary.
Supplies:	\$	13,600	Uniforms, boots, safety equipment, fuel.
Materials:	\$	---	
Communications:	\$	1,200	Two additional cellular phones.
Computer:	\$	---	
Other:	\$	(32,600)	Salary savings of seasonal employees in Road Fund.
On-Going Annual Cost:	\$	100,100	
Vehicle:	\$	54,000	Two Ford F250 pickup trucks (including tax)
Equipment:	\$	32,000	Hand tools, mowers, trailers, etc.
Work Space:	\$	---	
Other:	\$	---	
Total One-Time Cost:	\$	86,000	
Annual Program Cost:	\$	(31,900)	Personnel vs. \$132,000 annual maint. contract

Offsetting Revenues

The annual expenses would be budgeted annually in Public Works' Parks & Facilities Division.

COUNTY OF MONO
 REQUEST FOR PERSONNEL
FISCAL YEAR 2006-07
 PUBLIC WORKS – PARKS & FACILITIES DIVISION

Status	No. Positions	Start Date	Classification	2006 Salary Range
Proposed	2	Nov. 21, 2006	PW Maintenance Worker III	54 (\$3,525 @ E)

Fiscal Impact:

Impact to Public Works' Parks & Facilities Division (i.e., General Fund) will be an increase in salaries of approximately \$85,400 per year, based on the current rate for a Maintenance Worker III at E step. A related expense for benefits at \$32,500 per year is estimated, resulting in an overall annual cost of \$117,900 in salaries and benefits. Actual costs will depend on annual step increases, negotiated cost of living increases, and salary survey results.

Annual overhead expenses of \$14,900 are anticipated, consisting of vehicle fuel (\$5,000 per unit per year), uniforms, boots and safety equipment (\$1,800 per employee per year), and cellular telephones (\$600 per employee per year).

A one-time expense of \$86,000 will be expected in the first year for the purchase of two pickup trucks (\$27,000 each), hand tools (\$1,000 per employee), and landscaping equipment (estimated at \$30,000 for lawn mowers, trailers, aerators, fertilizer spreaders, etc.). Assuming a replacement life of seven years for the trucks and ten years for the equipment, an annual depreciation in the range of \$10,800 can be expected.

This program would also result in an offsetting salary savings of \$32,600 in the Road Fund by eliminating the seasonal snow plow operator positions, a task which would be handled by the new Parks & Facilities personnel. The cost of Parks employees would be cost-applied to the Road Fund when personnel is assigned to assist road districts with snow removal activities and road projects.

Immediate Supervisor: David Dykstra, Project Manager.

Proposal Justification:

If approved, this proposal will modify the Road and Parks & Facilities divisions as follows:

1. Add two permanent PW Maintenance Worker III positions to the Parks & Facilities crew;
2. Eliminate two temporary, full-time (i.e., seasonal) employees historically budgeted for snow removal activities in Road District 1 (Crowley Lake) and Road District 3 (Lee Vining); and,
3. Make the Parks & Facilities Division fully responsible for park and campground maintenance and community center landscaping on a daily basis.

This proposal is justified as follows:

1. Better Maintenance Control

When properly managed, in-house personnel provide the County with better response time to problems and better control of maintenance assignments and task prioritization.

2. Flexibility

Two additional full-time employees would be able to assist on Parks & Facilities projects on all County facilities when necessary – they would provide the additional resources necessary to address the County's growing infrastructure and Public Works' increasing responsibilities.

3. Improved Hiring Ability

Despite continual advertising through the '05-'06 winter season, no applications were received for the County's two seasonal snow plow operator positions. One major consideration is that workers don't want to risk giving up a permanent position to take an uncertain seasonal position. By creating two permanent positions, the County will improve the chances of hiring quality employees.

4. Cost Savings

Although there will be a first-year expense to initiate the program, this proposal will ultimately result in a net annual savings. Considering the elimination of seasonal snow plow positions and comparing permanent salaries to the \$132,000 annual park and campground maintenance contract, the program will pay for itself in three years. The maintenance contract reflects estimated costs for the addition of new facilities (Crowley Lake Ballfield and the Crowley Lake and Lee Vining community centers).

5. Additional Facilities / Contract Changes

The Crowley Lake Ballfield is nearly complete and landscaping improvements at the Crowley Lake and Lee Vining community centers should be completed by this Fall. Don Baxter has indicated an unwillingness to continue the current landscaping contract when it expires, particularly with additional facilities. By bringing these tasks in-house, the uncertainties associated with securing a new parks maintenance contract are avoided.

6. Routine Maintenance vs. Tenant Improvements

Perhaps most importantly, the addition of two full-time Parks & Facilities employees would allow Public Works to continue its approach of constructing tenant improvements to County facilities rather than just providing routine upkeep of existing facilities. Due to the small scale of most of these projects, contractors are not interested in bidding. Further, contracting for improvement projects results in greater costs due to the prevailing wage requirement. Last, but by no means least, such projects allow Parks & Facilities personnel to refine their skills and results in better morale and pride in their work.

New Program Request Form

Fiscal Year 2006-07

Department: Public Works

Date: May 31, 2006

Program Proposal For: Re-Organization of Solid Waste Positions

Program Description

Public Works proposes to eliminate the Assistant Public Works Director allocation in the Solid Waste Enterprise Fund and replace it with: 1) a new project manager position; 2) a new Solid Waste Maintenance Worker position; and, 3) re-classification and consolidation of the existing Solid Waste Gate Attendant and Solid Waste Maintenance Attendant positions into the new SW Maintenance Worker position. See attached Request for Personnel form for justification.

Cost Components

Salaries:	\$	112,800	New PM, new Maint. Worker at E Step, two re-class.
Benefits:	\$	42,900	Estimated at 38% of salaries.
Supplies:	\$	1,300	Uniforms, boots, safety eqpt. for new SW Maint. Worker
Materials:	\$	--	
Communications:	\$	600	Cellular phone for new Project Manager.
Vehicle:	\$	5,100	Car allowance for new Project Manager.
Other:	\$	(126,100)	Salary & benefits savings from Assistant Director position.
On-Going Annual Cost:	\$	36,600	Additional cost above existing budgeted positions.
Vehicle:	\$	---	
Equipment:	\$	3,000	One computer station with software for Project Manager.
Work Space:	\$	---	Work space, furniture, and support services already exist.
Other:	\$	1,200	40-hour HAZWOPER certification for SW Maint. Worker.
Total One-Time Cost:	\$	4,200	
Annual Program Cost:	\$	36,600	Additional cost above existing budgeted positions.

Offsetting Revenues

The annual expenses and one-time costs would be budgeted in the Solid Waste Enterprise Fund.

COUNTY OF MONO
 REQUEST FOR PERSONNEL RECLASSIFICATION
FISCAL YEAR 2006-07
PUBLIC WORKS – SOLID WASTE ENTERPRISE FUND

Status	No. Positions	Start Date	Classification	2005 Salary Range
Current	1	n/a	Assistant Public Works Director	At Will (\$7,429)
	1	n/a	Solid Waste Gate Attendant	50 (\$3,194 at E)
	1	n/a	SW Maintenance Attendant	46 (\$2,893 at E)
Proposed	1	Aug. 21, 2006	Project Manager	At Will (\$5,244)
	3	Aug. 21, 2006	SW Maintenance Worker	52 (\$3,356 at E)

FISCAL IMPACT:

Impact to the Solid Waste Enterprise Fund will be a net salary increase of approximately \$21,400 per year in the first year, with a related increase in benefits of approximately \$8,200 per year, resulting in an overall annual increase of \$29,600 in salaries and benefits. Actual costs will depend on annual step increases, negotiated cost of living increases, and salary survey results.

Annual overhead expenses of \$7,000 are anticipated, consisting of vehicle allowance for the project manager (\$5,100 per year), a cellular telephone for the project manager (\$600 per year), and uniforms, boots and safety equipment for the new SW Maintenance Worker (\$1,300 per yr.).

A one-time expense of \$3,000 will be expected in the first year for the purchase of a computer station with software for the project manager. In addition, 40-hour HAZWOPER certification training will result in a one-time initial expense of \$1,200 for the new SW Maintenance Worker. All other necessary infrastructure is in place.

Both the current positions and the proposed positions are (or would be) allocated to the Solid Waste Enterprise Fund, which does not directly result in a fiscal impact to the General Fund or Road Fund. Practically speaking, however, the Project Manager position will likely have offsetting costs to both the Road Fund and the General Fund (Engineering Division of Public Works), as labor spent on projects for those divisions will be cost-applied.

PROJECT MANAGER SUPERVISOR: Evan Nikirk, Public Works Director.

PROJECT MANAGER PROPOSAL JUSTIFICATION:

The Assistant Public Works Director position allocated to the Solid Waste Enterprise Fund has been vacant for over a year. However, combined with current engineering staff, Public Works believes that technical and administrative needs for the solid waste program could be met with a highly-qualified technical candidate in a Project Manager role.

Further, the Engineering Technician series does not offer any promotional opportunities beyond the Technician III position due to lack of an engineering education and/or license. For top-notch technical staff that may be capable of performing a high level of analytical work with supervision by existing engineering staff, this presents a career ceiling that has become an employee retention issue.

This proposal consists of eliminating the current Assistant Director position, creating a new Project Manager position in the Solid Waste Enterprise Fund, and using the cost savings to offset a new Solid Waste Maintenance Worker position at the landfill (see below). The current Project Manager job description is limited to assignments on Parks & Facilities projects. Public Works proposes to expand the Project Manager job description to include the full range of activities within Public Works' areas of responsibility. This will increase the potential recruitment pool for a candidate with a strong technical background and give Public Works the flexibility to employ highly-qualified technical personnel who are otherwise prevented from application to the current engineering positions. The Project Manager could then be assigned projects in the Solid Waste program, the Engineering Division, and the Road Division.

Some anticipated tasks for the Project Manager position include the following: assistance with grant preparation and administration (to include recycling, HHW, STIP, CIP); budget monitoring and contract administration; materials and supply specification, bidding, and inventory control; development of tracking software; database development and management; annual financial report preparation for COP bond; and, waste diversion tracking and quarterly reporting.

MAINTENANCE WORKER SUPERVISOR: Steve Anderson, SW & Road Operations Manager.

MAINTENANCE WORKER PROPOSAL JUSTIFICATION:

If approved, this proposal will add a position and reorganize current landfill personnel as follows:

1. Combine the job classifications, duties, and salary of the current SW Maintenance Attendant and SW Gate Attendant into a single classification, that of SW Maintenance Worker;
2. Modify the duties of the SW Maintenance Worker to include limited heavy equipment operation for materials management and to require 40-hour HAZWOPER certification, which the incumbents currently have; and,
3. Hire a third SW Maintenance Worker to assist with management of special wastes at the regional landfill and consolidation from the County's transfer stations.

Each of the above is justified as follows:

1. Combine Positions into SW Maintenance Worker Classification

As currently written, the gate attendant and laborer positions are both required to conduct load-checking, process materials, manage stockpiles, pick litter, use hand tools, and perform similar tasks, but the gate attendant position has additional duties related to scalehouse operation, handling money, and keeping records. The original intent was to provide an entry level position (laborer) with an opportunity for promotion (gate attendant). In a practical sense, however, these positions have evolved into parallel functions. By combining the duties into a single Solid Waste Maintenance Worker classification, more operational flexibility would be available to the site supervisor by interchanging task assignments and allowing either personnel to perform scalehouse duties.

2. Modify Duties of SW Maintenance Worker

- As currently written, neither the gate attendant nor the laborer positions are allowed to operate heavy equipment, though both are required to perform salvaging operations and

manage material stockpiles for appliances, waste tires, wood waste, CRTs, etc. By modifying the job description of the proposed SW Maintenance Worker to include limited, non-technical operation of a forklift and heavy equipment such as a wheel loader to simply move material within the site, more flexibility would be available to the site supervisor by allowing SW Maintenance Worker personnel to work independently of SW Equipment Operator personnel if necessary to accomplish a task.

- Task assignments for both the laborer and gate attendant have included identification, transporting, processing, and packaging of household hazardous waste (HHW). From a safety and proper operation standpoint, personnel should receive hazardous materials identification training, which ideally means successfully passing a 40-hour Hazardous Waste Operations and Emergency Response (HAZWOPER) certification course. Though the incumbents have received or are scheduled to receive this training, it is not specifically addressed in the current job descriptions.

3. Hire a Third SW Maintenance Worker

The various state-mandated programs established to manage special waste within the County's solid waste program (e.g., cardboard recycling, electronic waste, HHW) require Public Works to collect and transport materials from the transfer stations for consolidation at the Benton Crossing Landfill. In addition, Public Works personnel periodically transport the wood shredder to the satellite sites to chip wood stockpiled at each location. These tasks are also performed on a daily basis at the regional landfill. Previously, the Assistant Director and Engineering Technician III assisted landfill staff with much of the material collection and transport as they performed various functions throughout the county. That option is no longer available, but is well-suited to landfill personnel. It has become apparent that splitting time between landfill tasks and managing special waste both at the landfill and the County six transfer stations with current staffing has resulted in Public Works falling behind in both areas. A third maintenance worker would greatly assist in keeping up with the demand.

This proposal will require a meet and confer with MCPEA.

New Program Request Form

Fiscal Year 2006-07

Department: Public Works

Date: May 31, 2006

Program Proposal For: Hydraulic Boom Lift

Program Description

Public Works proposes to purchase a hydraulic boom lift to provide safe access to high locations requiring maintenance. At this time, Mono County does not have any permanent means to reach high places but has completed maintenance through makeshift methods such as using heavy equipment in an improper manner or, more recently, renting a boom lift. Examples of maintenance at high locations include cleaning and repairs on second floor exteriors (courthouse, Annex 1, Annex 2, Memorial Hall, Social Services), changing exterior light bulbs, trimming trees within County rights-of-way and in parks, installing ice guards on the roof of Annex 2. A boom lift has a self-contained power unit and can be towed to the project site by a pickup.

Cost Components

Salaries:	\$	---	
Benefits:	\$	---	
Supplies:	\$	---	
Materials:	\$	---	
Communications:	\$	---	
Computer:	\$	---	
Other:	\$	---	
On-Going Annual Cost:	\$	---	
Vehicle:	\$	---	
Equipment:	\$	24,000	Hydraulic boom lift.
Work Space:	\$	---	
Other:	\$	---	
Total One-Time Cost:	\$	24,000	
Annual Program Cost:	\$	---	

Offsetting Revenues

Public Works proposes to split the cost of the equipment between the three divisions that have an identified need for it, or \$8,000 each to the Road Fund, Parks (Gen. Fund), and Buildings (Gen. Fund).

New Program Request Form

Fiscal Year 2006-07

Department: Public Works

Date: May 31, 2006

Program Proposal For: County Buildings Energy Retrofit (CIP)

Program Description

Public Works proposes to initiate an energy conservation and upgrade program in several County buildings utilizing the California Government Code 4217 process. Procure an energy services consultant/contractor to design and install energy retrofit projects at the Mono County Courthouse, Annex 1, Annex 2, Memorial Hall, Bridgeport Social Services building, the jail, the old Bridgeport Clinic building, and the Mammoth Lakes Mental Health facility. Over an estimated 20-year period, the cost of the projects will be recovered through energy savings. The initial year cost is estimated below. The consulting agreement, final design, and financing plan would be brought to the Board of Supervisors for approval during the first year.

Cost Components

Salaries:	\$	---	(full year cost)
Benefits:	\$	---	(estimated at 38%)
Supplies:	\$	---	(includes vehicle, fuel)
Materials:	\$	---	
Communications:	\$	---	(cell phones, IT, phones)
Computer:	\$	---	
Approx. Lease Payment:	\$	120,000	
Est. Energy Savings:	\$	(45,000)	
Net Annual Cost:	\$	75,000	
Vehicle:	\$	---	
Equipment:	\$	---	
Work Space:	\$	---	
Other:	\$	---	
Total One-Time Cost:	\$	---	
Total Program Cost:	\$	75,000	

Offsetting Revenues

Lease payments are estimated at 15 years. In future years, energy savings actually increase, resulting in a declining net cost.

New Program Request Form

Fiscal Year 2006-07

Department: Public Works

Date: May 31, 2006

Program Proposal For: Infrastructure Upgrades at Benton Crossing Landfill

Program Description

As a continuance from last year's budget, Public Works proposes to construct infrastructure upgrades at the Benton Crossing Landfill. Limited staff resources and other departmental demands resulted in bypassing the improvements approved in the FY05-06 budget. The Benton Crossing Landfill is not currently equipped with any utilities -- power is provided by a gas engine generator, bottled water is used for drinking and washing, and the restroom is a portable toilet. Public Works proposes to contract for installation of a water storage tank and pressure tank, a septic system, and a solar power array. Further, there is currently no permanent storage space available for supplies, nor is there a locker room for personnel. Utilizing Parks & Facilities personnel for building construction would provide a revenue source for the General Fund.

Cost Components

Salaries:	\$	---
Benefits:	\$	---
Supplies:	\$	---
Materials:	\$	---
Communications:	\$	---
Computer:	\$	---
Other:	\$	---
On-Going Annual Cost:	\$	---

Vehicle:	\$	---	
Equipment:	\$	20,000	Solar power system
Work Space:	\$	30,000	Locker room & storage building
Other:	\$	12,000	Water & septic systems
Total One-Time Cost:	\$	62,000	

Annual Program Cost: \$ ---

Offsetting Revenues

Project expenses would be funded through COP bond reimbursement. A year-end evaluation of net revenues for the Solid Waste Enterprise Fund can be conducted to determine whether some project expenses can be directly offset by gate fee and parcel fee revenues. Building would be cost-applied as General Fund revenue.

New Program Request Form

Fiscal Year 2005 - 2006

Department: Public Works

Date: May 31, 2006

Program Proposal For: Solid Waste Program Flatbed Truck

Program Description

Public Works proposes to replace the wrecked Dodge Ram 2500 pickup truck with a Ford F450 flatbed truck for the solid waste program. The solid waste program requires a heavy-duty truck to collect HHW and CRTs from County transfer stations for consolidation at the regional landfill and to tow the solid waste trailer to empty cardboard bins located at each transfer station. Public Works proposes to utilize the insurance reimbursement from the Dodge pickup truck and purchase a Ford F450 cab-and-chassis from the State DGS list, then equip it with a flatbed and hydraulic lift gate. The Dodge 2500 was previously used to serve this purpose, but it was too under-powered to haul the heavy loads on Highway 395 passes.

Cost Components

Salaries:	\$	---	(full year cost)
Benefits:	\$	---	(estimated at 38%)
Supplies:	\$	---	(includes vehicle, fuel)
Materials:	\$	---	
Communications:	\$	---	(cell phones, IT, phones)
Computer:	\$	---	
Other:	\$	---	
On-Going Annual Cost:	\$	---	
<hr/>			
Vehicle:	\$	30,000	Ford F450 cab-and-chassis (including tax)
Equipment:	\$	8,000	Flatbed with lift gate
Work Space:	\$	---	
Other:	\$	(24,000)	Insurance Reimbursement
Total One-Time Cost:	\$	14,000	
<hr/>			
Annual Program Cost:	\$	---	

Offsetting Revenues

The resulting net expense would be paid out of the Solid Waste Enterprise Fund.

New Program Request Form

Fiscal Year 2006-07

Department: Public Works

Date: May 31, 2006

Program Proposal For: Solid Waste Program Forklift

Program Description

Public Works periodically has a need for a forklift when loading waste (e.g., CRTs, HHW) onto vendor trucks at the Benton Crossing Landfill for delivery to market. In the past, Public Works either rented and hauled a forklift from vendors in Mammoth Lakes or hauled the County's forklift from the Bridgeport shop to the landfill. With this year's construction of a permanent HHW building, which will provide a proper containment and storage system with a concrete floor, landfill personnel will have a routine need for a forklift to move, store, and manage pallets and drums of waste materials.

Cost Components

Salaries:	\$	---	
Benefits:	\$	---	
Supplies:	\$	---	
Materials:	\$	---	
Communications:	\$	---	
Computer:	\$	---	
Other:	\$	---	
On-Going Annual Cost:	\$	---	
Vehicle:	\$	---	
Equipment:	\$	25,000	Forklift
Work Space:	\$	---	
Other:	\$	---	
Total One-Time Cost:	\$	25,000	
Annual Program Cost:	\$	---	

Offsetting Revenues

This expense could be paid directly out of Solid Waste Enterprise Fund revenues (gate fees, parcel fees) or as a COP Bond reimbursement.

Off-Set Revenues Sheriff's Department 2006-2007	COPS Front Line	COPS Jail	Rural Crime	Approved
1-Opgrant	100,000.00	3,895.00	500,000.00	630,184.00
	0.00	0.00		
Total	100,000.00	3,895.00	500,000.00	
Vehicle Replacement (5303.2)			210,000.00	
Vehicle Equipment (5303)	100,000.00		61,600.00	
NEW Equip			111,099.00	
Sheriff Equip/Replacement*			38,780.00	
Radio Equip/Replacement****			21,897.00	
Jail Equip/Replacement**		3,400.00		
Misc Jail Replacement Equip***			40,225.00	
			0.00	
Boating shortfall				
Total	100,000.00	3,400.00	483,601.00	0.00
Remaining Balance	0.00	495.00	16,399.00	0.00

New Equip/Policy Item -5303.2

Bicycle Patrol Program (2)	2,200.00
Millennium Chem-Bio Gas Masks (25)	7,125.00
MSA Millennium Filters	1,000.00
Ballistic Helmets (12)	3,480.00
Ballistic Helmet Face Shield (12)	444.00
Digital Video Evidence Systems	96,850.00
Total	111,099.00

*Eliminated
7/12/06 Per Sheriff*

*Sheriff Equip Replacement -5303.2

Computers (3)	9,000.00
Printers (2)	1,600.00
Desk (2)	2,800.00
Portable Intoxilizers (7)	5,250.00
Refrigerator (Crowley Sub)	800.00
Narcotic Weighing Scale	540.00
Bulletproof Vests	4,500.00
Digital Cameras (5)	1,500.00
Digital Voice Recorders (4)	1,000.00
Laptop (Toughbooks) (3)	7,500.00
ID Tech Equipment	2,040.00
Reversible Rain Coats (MOU ITEM)	2,250.00
Total	38,780.00

**Jail Replacement Equip 5303.1

Security Camera.Housing	1,800.00
Printers (2)	1,600.00
TOTAL (Jail COPS portion)	3,400.00

***Misc Jail replacement - 5303.2

Jail Intercom System	4,725.00
Computers (2)	6,000.00
Flat Screen Monitor (2)	2,000.00
Orbacom Dispatch Computer	2,000.00
24 Hr Dispatch Chairs (4)	3,500.00
LCD Security Camera Monitor	2,200.00
Server (2)	9,000.00
Citrix Software upgrade	10,000.00
Headsets (Dispatch)	800.00
Total	40,225.00

****Radio Replacement Equip -3312.1

Emergency Vehicle Stripes	3,150.00
Handheld Radios	4,500.00
Handheld Rsdio Batteries	900.00
Radio Ear Phones	525.00
Gelcell Batteries	1,200.00
Repeater Antennas	5,400.00
RIMS Contract	6,222.00
	21,897.00

SECTION E
BUDGET DOCUMENTS



1
2
3 **RESOLUTION NO. _____**
4 **BOARD OF SUPERVISORS, COUNTY OF MONO**
5

6 **A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS ADOPTING THE**
7 **FINAL MONO COUNTY BUDGET FOR FISCAL YEAR 2006-2007**
8
9

10 **WHEREAS**, the final Mono County budget for fiscal year 2006-2007 (the “budget”) has
11 been prepared under direction of the County Administrative Officer after consultation with the
12 Auditor-Controller, department heads, officers and certain employees; and

13 **WHEREAS**, the budget has been prepared in the form and manner required by laws; and

14 **WHEREAS**, budget hearings of the Board of Supervisors have been noticed and held; and

15 **WHEREAS**, the final budget is attached hereto and incorporated into this resolution by this
16 reference pursuant to Government Code Section 29090.

17 **NOW, THEREFORE BE IT RESOLVED AND ORDERED** by the Mono County Board of
18 Supervisors as follows:

19 1. The budget incorporated by reference meets the requirements of Government Code
20 Section 29089.

21 2. Pursuant to Government Code Section 29091, the several amounts of proposed
22 financing uses specified in the budget are hereby appropriated at the object level except
23 for fixed assets, which are appropriated at the sub-object level pursuant to
24 Government Code Section 29008.

25 3. The budget is hereby adopted as the Mono County Final Budget for Fiscal Year 2006-
26 2007.

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4. A copy of this Resolution, together with the attached budget, shall be filed forthwith by the Auditor-Controller in the Office of the Clerk of the Board of Supervisors and in the Office of the Controller of the State of California.

APPROVED AND ADOPTED this 31st day of July, 2006, by the following vote of said

Board:

AYES:

NOES:

ABSENT:

VACANT: District Four (4)

ABSTAIN:

**TOM FARNETTI, CHAIRMAN
BOARD OF SUPERVISORS
COUNTY OF MONO**

ATTEST:

CHRISTY ROBLES
ACTING CLERK OF THE BOARD

APPROVED AS TO FORM

**MARSHALL RUDOLPH
COUNTY COUNSEL**

COUNTY OF MONO
FY 2004 - 2005 ALLOCATED POSITIONS (7/1/06)
BY SERVICE AREA AND DEPARTMENT
"EXHIBIT A"

Job Classification or Job Title	Bargaining Unit or Designation	Pay Range 7/1/06	No. of Allocated Positions
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ADMINISTRATIVE SERVICES

BOARD OF SUPERVISORS			
Board Chairman	Elected	BOS 02	1
Board Members	Elected	BOS 01	4

COUNTY ADMINISTRATION			
County Administrative Officer	Exec Mgt.	EXM 01	1
Deputy County Administrative Officer - Human Resources	At-Will	AW 16	1
Deputy County Administrative Officer - Risk Mgt. & Training	At-Will	AW 15	1
Administrative Services Specialist	MCPE	MCP 67	1
Fiscal and Technical Specialist I/II	MCPE	MCP 51/55	1

FINANCIAL SERVICES

ASSESSOR			
Assessor	Elected	ELC 01	1
Assistant Assessor	At-Will	AW 02	1
Chief Appraiser	MCPE	MCP 81	1
Cadastral Mapping Specialist/Transfer Analyst	MCPE	MCP 77	1
Administrative Services Specialist	MCP 67	MCP 67	1
Auditor-Appraiser I/II/III	MCPE	MCP 70/74/78	1
Appraiser I/II/III	MCPE	MCP 67/71/75	5
Appraiser Aide	MCPE	MCP 60	1
Fiscal and Technical Specialist I/II	MCPE	MCP 51/55	2

AUDITOR - CONTROLLER			
Auditor - Controller	Elected	ELC 02	0.5
Deputy Auditor - Controller	At-Will	AW 14	1
Payroll Manager	At-Will	AW 27	1
Director of Finance	At-Will	AW 23	0.75
Fiscal and Technical Specialist II/III	MCPE	MCP 55/59	2
Fiscal and Technical Specialist I/II	MCPE	MCP 51/55	2

TREASURER - TAX COLLECTOR			
Treasurer - Tax Collector	Elected	N/A	1
Assistant Treasurer - Tax Collector	At-Will	N/A	1
Fiscal and Technical Specialist II/III	MCPE	MCP 55/59	2
Fiscal and Technical Specialist I/II	MCPE	MCP 51/55	2

GENERAL SERVICES

COUNTY CLERK - RECORDER			
County Clerk - Recorder	Elected	N/A	1
Assistant Clerk - Recorder	At-Will	N/A	1
Fiscal and Technical Specialist I/II/III	MCPE	MCP 51/55/59	3

- Page 1 of 6 -
COUNTY OF MONO
FY 2004 - 2005 ALLOCATED POSITIONS (7/1/06)
BY SERVICE AREA AND DEPARTMENT
"EXHIBIT A"

Job Classification or Job Title	Bargaining Unit or Designation	Pay Range 7/1/04	No. of Allocated Positions
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GENERAL SERVICES

SOUTH COUNTY/SIERRA CENTER ADMINISTRATION			
Fiscal and Technical Services Specialist II/III/IV	MCPE	MCP 55/59/63	1

SOUTH COUNTY/MINARET ADMINISTRATION			
Community Development Permit Technician	MCPE	MCP 59	1
Fiscal and Technical Specialist I/II/III	MCPE	MCP 51/55/59	1

INFORMATION TECHNOLOGY			
Information Technology Director/Programmer	At-Will	AW 28	1
Information Technology Specialist I	MCPE	MCP 69	1
Information Technology Specialist II	MCPE	MCP 71	3
Information Technology Specialist III	MCPE	MCP 73	1
Information System Technician I	MCPE	MCP 48	0
Information System Technician II	MCPE	MCP 52	0
GIS Coordinator/WEB Technician	MCPE	MCP 73	1

COUNTY COUNSEL			
County Counsel	Exec Mgt.	EXM 02	1
Deputy County Counsel I/II/Assistant	At-Will	AW 05/19/20	2.6

ECONOMIC DEVELOPMENT & SPECIAL PROJECTS			
Economic Development & Special Projects Director	At-Will	AW 26	1
Economic Development Coordinator	MCPE	MCP 68	1

PUBLIC WORKS MAINTENANCE: ADMINISTRATION			
Public Works Director	At-Will	MCP 35	1
Assistant Public Works Director	At-Will	AW 07	1
Project Manager	At-Will	AW 28	1
Associate Engineer III/Senior	At-Will	AW 11/36	1
Associate Engineer I/II	MCPE	MCP 65/69	1
Engineer Technician I/II/III	MCPE	MCP 59/63/67	1
Administrative Services Specialist	MCPE	MCP 67	1
Fiscal and Technical Specialist III	MCPE	MCP 59	1
Fiscal and Technical Specialist I/II	MCPE	MCP 51/55	3
Inventory and Purchasing Technician	MCPE	MCP 59	1

PUBLIC WORKS MAINTENANCE: ROAD OPERATIONS			
Solid Waste & Road Operations Manager	MCPE	MCP 71	1
Public Works Maintenance Supervisor	MCPE	MCP 60	5
Public Works Maintenance Worker I/II/III	MCPE	MCP 46/50/54	17

PUBLIC WORKS MAINTENANCE: LANDFILL			
Solid Waste Supervisor	MCPE	MCP 60	1
Project Manager	At-Will	AW 28	1
Solid Waste Equipment Operator	MCPE	MCP 54	3

Solid Waste Maintenance Worker	MCPE	MCP 52	3
Solid Waste Maintenance Attendant	MCPE	46	1

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COUNTY OF MONO
FY 2004 - 2005 ALLOCATED POSITIONS (7/1/06)
BY SERVICE AREA AND DEPARTMENT
"EXHIBIT A"

Job Classification or Job Title	Bargaining Unit or Designation	Pay Range 7/1/04	No. of Allocated Positions
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GENERAL SERVICES

PUBLIC WORKS MAINTENANCE: FLEET OPERATIONS			
Public Works Purchasing & Fleet Operations Manager	MCPE	MCP 70	1
Fleet Maintenance Supervisor	MCPE	MCP 64	1
Equipment Mechanic III	MCPE	MCP 59	3
Equipment Mechanic II	MCPE	MCP 55	1

PUBLIC WORKS MAINTENANCE: BLDG/PARKS MTCE			
Maintenance Worker I/II/III	MCPE	MCP 46/50/54	7
Custodian I/II/III	MCPE	MCP 39/43/47	3

GENERAL PUBLIC PROTECTION

COMMUNITY DEV./PLANNING/TRANSPORTATION			
Community Development Director	Mgt. Counsel	MGT 01	1
Principal Planner	MCPE	MCP 72	2
Assistant/Associate/Senior Planner	MCPE	MCP 60/64/68	4
Code Compliance Officer I/II/III	MCPE	MCP 56/60/62	1
Fiscal and Technical Specialist I/II/III	MCPE	MCP 51/55/59	2
Community Development Permit Technician	MCPE	MCP 59	1

COMMUNITY DEVELOPMENT: BUILDING			
Building Official	At-Will	AW 10	1
Building Inspector I/II/III	MCPE	MCP 56/60/64	2
Fiscal and Technical Specialist IV	MCPE	MCP 63	1

CHILD SUPPORT SERVICES (Merit System Services Job Titles)			
Child Support Services Director	At-Will	AW 13	1
Child Support Specialist I/II/III	MCPE	MCP 51/55/59	1
Child Support Specialist Assistant	MCPE	MCP 51	1
Fiscal & Technical Specialist IV	MCPE	MCP 63	1
Fiscal & Technical Specialist I/II	MCPE	MCP 51/55	1

PROBATION			
Chief Probation Officer	At-Will	AW 14	1
Assistant Chief Probation Officer	At-Will	AW 03	0
Deputy Probation Officer IV	PROBATION	PRO 63	1
Deputy Probation Officer I/II/III	PROBATION	PRO 51/55/59	3
Fiscal and Technical Specialist IV	MCPE	MCP 63	1
Probation Aide	MCPE	PRO 47	1
Juvenile Detention Worker	PT/Temp	\$8/hr	3

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COUNTY OF MONO
FY 2004 - 2005 ALLOCATED POSITIONS (7/1/06)
BY SERVICE AREA AND DEPARTMENT
"EXHIBIT A"

Job Classification or Job Title	Bargaining Unit or Designation	Pay Range 7/1/04	No. of Allocated Positions
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GENERAL PUBLIC PROTECTION

DISTRICT ATTORNEY			
District Attorney	Elected	ELC 04	1
Assistant District Attorney	At-Will	AW 06	1
Chief Investigator	At-Will	AW 11	1
Deputy District Attorney I/II	At-Will	AW 21/22	1
Administrative Supervisor/Victim Witness Coordinator	MCPE	MCP 67	1
Administrative Supervisor	MCPE	MCP 67	1
Fiscal and Technical Specialist I/II/III	MCPE	MCP 51/55/59	1
Fiscal and Technical Specialist I	PT/Temp	MCP 51	3

PUBLIC PROTECTION - LAW ENFORCEMENT

JAIL			
Supervising Public Safety Officer	PSO	PSO 55	2
Public Safety Officer I/II	PSO	PSO 47/49	15
Food Service Manager	MCPE	MCP 46	1
Cook	MCPE	MCP 40	1

SHERIFF			
Sheriff - Coroner	Elected	ELC 05	1
Undersheriff	At-Will	AW 35	1
Administrative Lieutenant	SHF MGT	LIEUT	1
Operations Lieutenant	SHF MGT	LIEUT	1
Sergeant	DSA	DSA 60	3
Investigator	DSA	DSA 56	2
Deputy Sheriff II	DSA	DSA 54	17
Monet Officer	DSA	DSA 54	1
Boating Officer	BOATING	BOATS 1/2/3	3
Financial Analyst	MCPE	MCP 67	1
Administrative Services Specialist/PIO	MCPE	MCP 67	1

OFFICE OF EMERGENCY SERVICES			
Sergeant	DSA	DSA 60	1

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COUNTY OF MONO
FY 2004 - 2005 ALLOCATED POSITIONS (7/1/06)
BY SERVICE AREA AND DEPARTMENT
"EXHIBIT A"

Job Classification or Job Title	Bargaining Unit or Designation	Pay Range 7/1/04	No. of Allocated Positions
HEALTH AND HUMAN SVCS. AGENCY: ADMIN.			
Director of Health & Human Services	At-Will	AW 22	1
Director of Financial Operations, Health & Human Services	At-Will	AW 24	1
HEALTH AND HUMAN SVCS. AGENCY: PUBLIC HEALTH			
Public Health Officer	At-Will	AW 34	0.5
Public Health Director	At-Will	AW 33	1
Health Program Manager	MCPE	MCP 76	2
Health Program Coordinator	MCPE	MCP 64	1
Administrative Services Specialist	MCPE	MCP 67	1
Community Health Outreach Specialist - Bilingual	MCPE	MCP 57	2
Community Health Outreach Specialist	MCPE	MCP 57	5
Public Health Nurse I/II/III	MCPE	MCP 62/66/70	3.8
Fiscal & Technical Specialist I/II/III	MCPE	MCP 51/55/59	5
HEALTH AND HUMAN SVCS. AGENCY: STATE CONTRCT.			
Public Health Nurse II	Contract	N/A	2
Environmental Scientist IV	Contract	N/A	0.6
Environmental Scientist III	Contract	N/A	4.4
HEALTH AND HUMAN SVCS. AGENCY: MENTAL HEALTH			
Mental Health Director	At-Will	AW 26	1
Pscychiatrist	At-Will	AW 29	0.6
Alcohol and Drug Program Supervisor	MCPE	MCP 64	1
Quality Assurance Coordinator	MCPE	MCP 68	1
Clinical Supervisor	MCPE	MCP 76	1
Psychiatric Specialist III	MCPE	MCP 72	2
Psychiatric Specialist I/II	MCPE	MCP 64/68	4
Mental Health Counselor I/II	MCPE	MCP 52/56	2
Alcohol and Drug Counselor I/II	MCPE	MCP 52/56	3
Rehabilitation Specialist I/II	MCPE	MCP 42/46	5
Administrative Services Specialist	MCPE	MCP 67	1
Fiscal & Technical Specialist I/II	MCPE	MCP 51/55	3

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COUNTY OF MONO
FY 2004 - 2005 ALLOCATED POSITIONS (7/1/06)
BY SERVICE AREA AND DEPARTMENT
"EXHIBIT A"

Job Classification or Job Title	Bargaining Unit or Designation	Pay Range 7/1/04	No. of Allocated Positions
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HEALTH AND HUMAN SVCS. AGENCY: SOCIAL SVCS.
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Social Services Director	At-Will	AW 34	1
Program Assistant (WIA)	MCPE	MCP 65	1
Program Manager - APS/CPS	MCPE	MCP 76	1
Program Manager	MCPE	MCP 76	1
Senior Staff Services Analyst	MCPE	MCP 72	1
Social Worker IV	MCPE	MCP 72	1
Social Worker I/II/III - APS/CPS	MCPE	MCP 47/51/55	3
Social Worker I/II/III - Welfare to Work	MCPE	MCP 47/51/55	1
Eligibility Supervisor - Bilingual	MCPE	MCP 63	1
Eligibility Worker I/II/III - Bilingual	MCPE	MCP 51/55/59	1
Eligibility Worker I/II/III	MCPE	MCP 51/55/59	4
Administrative Services Specialist	MCPE	MCP 67	1
Fiscal and Technial Spec. IV (MSS-Acct Supv I)	MCPE	MCP 63	1
Fiscal and Technical Specialisr III (MSS-Acct Clk III)	MCPE	MCP 59	1
Fiscal and Technial Spec. I/II (MSS - Acct Clk I/II)	MCPE	MCP 51/55	2
Office Assistant II/III	MCPE	MCP 43/47	1

PARAMEDIC SERVICES

Fire and Rescue Department Chief	At-Will	AW 24	1
Paramedic/Firefighter Crew Chief	Paramedic	PARA 58	4
Paramedic/Firefighter I/II	Paramedic	PARA 50/54	20
Emergency Medical Technician/Firefighter-Part-Time	Paramedic	PARA 40	6

ANIMAL CONTROL

Animal Control Director	At-Will	AW 01	1
Animal Shelter Attendant	MCPE	MCP 45	2
Animal Control Officer I/II	MCPE	MCP 48/50	3
Fiscal and Technical Specialist I/II	MCPE	MCP 51/55	1

MCPEA MATRIX -- 2006												
Range	A	B	C	D	E	E1	E2	E3	E4	E5	E6	12 Years
38	\$1,953.00	\$2,051.00	\$2,154.00	\$2,262.00	\$2,375.00	\$2,434.00	\$2,495.00	\$2,557.00	\$2,621.00	\$2,687.00	\$2,754.00	\$2,553.00
	\$11.27	\$11.83	\$12.43	\$13.05	\$13.70	\$14.04	\$14.39	\$14.75	\$15.12	\$15.50	\$15.89	\$14.73
39	\$2,002.00	\$2,102.00	\$2,207.00	\$2,317.00	\$2,433.00	\$2,494.00	\$2,556.00	\$2,620.00	\$2,686.00	\$2,753.00	\$2,822.00	\$2,615.00
	\$11.55	\$12.13	\$12.73	\$13.37	\$14.04	\$14.39	\$14.75	\$15.12	\$15.50	\$15.88	\$16.28	\$15.09
40	\$2,052.00	\$2,155.00	\$2,263.00	\$2,376.00	\$2,495.00	\$2,557.00	\$2,621.00	\$2,687.00	\$2,754.00	\$2,823.00	\$2,894.00	\$2,682.00
	\$11.84	\$12.43	\$13.06	\$13.71	\$14.39	\$14.75	\$15.12	\$15.50	\$15.89	\$16.29	\$16.70	\$15.47
41	\$2,103.00	\$2,208.00	\$2,318.00	\$2,434.00	\$2,556.00	\$2,620.00	\$2,686.00	\$2,753.00	\$2,822.00	\$2,893.00	\$2,965.00	\$2,748.00
	\$12.13	\$12.74	\$13.37	\$14.04	\$14.75	\$15.12	\$15.50	\$15.88	\$16.28	\$16.69	\$17.11	\$15.85
42	\$2,156.00	\$2,264.00	\$2,377.00	\$2,496.00	\$2,621.00	\$2,687.00	\$2,754.00	\$2,823.00	\$2,894.00	\$2,966.00	\$3,040.00	\$2,818.00
	\$12.44	\$13.06	\$13.71	\$14.40	\$15.12	\$15.50	\$15.89	\$16.29	\$16.70	\$17.11	\$17.54	\$16.26
43	\$2,210.00	\$2,321.00	\$2,437.00	\$2,559.00	\$2,687.00	\$2,754.00	\$2,823.00	\$2,894.00	\$2,966.00	\$3,040.00	\$3,116.00	\$2,889.00
	\$12.75	\$13.39	\$14.06	\$14.76	\$15.50	\$15.89	\$16.29	\$16.70	\$17.11	\$17.54	\$17.98	\$16.67
44	\$2,265.00	\$2,378.00	\$2,497.00	\$2,622.00	\$2,753.00	\$2,822.00	\$2,893.00	\$2,965.00	\$3,039.00	\$3,115.00	\$3,193.00	\$2,959.00
	\$13.07	\$13.72	\$14.41	\$15.13	\$15.88	\$16.28	\$16.69	\$17.11	\$17.53	\$17.97	\$18.42	\$17.07
45	\$2,322.00	\$2,438.00	\$2,560.00	\$2,688.00	\$2,822.00	\$2,893.00	\$2,965.00	\$3,039.00	\$3,115.00	\$3,193.00	\$3,273.00	\$3,034.00
	\$13.40	\$14.07	\$14.77	\$15.51	\$16.28	\$16.69	\$17.11	\$17.53	\$17.97	\$18.42	\$18.88	\$17.50
46	\$2,380.00	\$2,499.00	\$2,624.00	\$2,755.00	\$2,893.00	\$2,965.00	\$3,039.00	\$3,115.00	\$3,193.00	\$3,273.00	\$3,355.00	\$3,110.00
	\$13.73	\$14.42	\$15.14	\$15.89	\$16.69	\$17.11	\$17.53	\$17.97	\$18.42	\$18.88	\$19.36	\$17.94
47	\$2,440.00	\$2,562.00	\$2,690.00	\$2,825.00	\$2,966.00	\$3,040.00	\$3,116.00	\$3,194.00	\$3,274.00	\$3,356.00	\$3,440.00	\$3,188.00
	\$14.08	\$14.78	\$15.52	\$16.30	\$17.11	\$17.54	\$17.98	\$18.43	\$18.89	\$19.36	\$19.85	\$18.39
48	\$2,501.00	\$2,626.00	\$2,757.00	\$2,895.00	\$3,040.00	\$3,116.00	\$3,194.00	\$3,274.00	\$3,356.00	\$3,440.00	\$3,526.00	\$3,268.00
	\$14.43	\$15.15	\$15.91	\$16.70	\$17.54	\$17.98	\$18.43	\$18.89	\$19.36	\$19.85	\$20.34	\$18.85
49	\$2,564.00	\$2,692.00	\$2,827.00	\$2,968.00	\$3,116.00	\$3,194.00	\$3,274.00	\$3,356.00	\$3,440.00	\$3,526.00	\$3,614.00	\$3,350.00
	\$14.79	\$15.53	\$16.31	\$17.12	\$17.98	\$18.43	\$18.89	\$19.36	\$19.85	\$20.34	\$20.85	\$19.33
50	\$2,628.00	\$2,759.00	\$2,897.00	\$3,042.00	\$3,194.00	\$3,274.00	\$3,356.00	\$3,440.00	\$3,526.00	\$3,614.00	\$3,704.00	\$3,434.00
	\$15.16	\$15.92	\$16.71	\$17.55	\$18.43	\$18.89	\$19.36	\$19.85	\$20.34	\$20.85	\$21.37	\$19.81
51	\$2,694.00	\$2,829.00	\$2,970.00	\$3,119.00	\$3,275.00	\$3,357.00	\$3,441.00	\$3,527.00	\$3,615.00	\$3,705.00	\$3,798.00	\$3,521.00
	\$15.54	\$16.32	\$17.13	\$17.99	\$18.89	\$19.37	\$19.85	\$20.35	\$20.86	\$21.38	\$21.91	\$20.31

MCPEA MATRIX -- 2006												
Range	A	B	C	D	E	E1	E2	E3	E4	E5	E6	12 Years
52	\$2,761.00	\$2,899.00	\$3,044.00	\$3,196.00	\$3,356.00	\$3,440.00	\$3,526.00	\$3,614.00	\$3,704.00	\$3,797.00	\$3,892.00	\$3,608.00
	\$15.93	\$16.73	\$17.56	\$18.44	\$19.36	\$19.85	\$20.34	\$20.85	\$21.37	\$21.91	\$22.45	\$20.82
53	\$2,830.00	\$2,972.00	\$3,121.00	\$3,277.00	\$3,441.00	\$3,527.00	\$3,615.00	\$3,705.00	\$3,798.00	\$3,893.00	\$3,990.00	\$3,699.00
	\$16.33	\$17.15	\$18.01	\$18.91	\$19.85	\$20.35	\$20.86	\$21.38	\$21.91	\$22.46	\$23.02	\$21.34
54	\$2,901.00	\$3,046.00	\$3,198.00	\$3,358.00	\$3,526.00	\$3,614.00	\$3,704.00	\$3,797.00	\$3,892.00	\$3,989.00	\$4,089.00	\$3,790.00
	\$16.74	\$17.57	\$18.45	\$19.37	\$20.34	\$20.85	\$21.37	\$21.91	\$22.45	\$23.01	\$23.59	\$21.87
55	\$2,974.00	\$3,123.00	\$3,279.00	\$3,443.00	\$3,615.00	\$3,705.00	\$3,798.00	\$3,893.00	\$3,990.00	\$4,090.00	\$4,192.00	\$3,886.00
	\$17.16	\$18.02	\$18.92	\$19.86	\$20.86	\$21.38	\$21.91	\$22.46	\$23.02	\$23.60	\$24.19	\$22.42
56	\$3,048.00	\$3,200.00	\$3,360.00	\$3,528.00	\$3,704.00	\$3,797.00	\$3,892.00	\$3,989.00	\$4,089.00	\$4,191.00	\$4,296.00	\$3,982.00
	\$17.58	\$18.46	\$19.38	\$20.35	\$21.37	\$21.91	\$22.45	\$23.01	\$23.59	\$24.18	\$24.79	\$22.97
57	\$3,124.00	\$3,280.00	\$3,444.00	\$3,616.00	\$3,797.00	\$3,892.00	\$3,989.00	\$4,089.00	\$4,191.00	\$4,296.00	\$4,403.00	\$4,082.00
	\$18.02	\$18.92	\$19.87	\$20.86	\$21.91	\$22.45	\$23.01	\$23.59	\$24.18	\$24.79	\$25.40	\$23.55
58	\$3,202.00	\$3,362.00	\$3,530.00	\$3,707.00	\$3,892.00	\$3,989.00	\$4,089.00	\$4,191.00	\$4,296.00	\$4,403.00	\$4,513.00	\$4,184.00
	\$18.47	\$19.40	\$20.37	\$21.39	\$22.45	\$23.01	\$23.59	\$24.18	\$24.79	\$25.40	\$26.04	\$24.14
59	\$3,282.00	\$3,446.00	\$3,618.00	\$3,799.00	\$3,989.00	\$4,089.00	\$4,191.00	\$4,296.00	\$4,403.00	\$4,513.00	\$4,626.00	\$4,288.00
	\$18.93	\$19.88	\$20.87	\$21.92	\$23.01	\$23.59	\$24.18	\$24.79	\$25.40	\$26.04	\$26.69	\$24.74
60	\$3,364.00	\$3,532.00	\$3,709.00	\$3,894.00	\$4,089.00	\$4,191.00	\$4,296.00	\$4,403.00	\$4,513.00	\$4,626.00	\$4,742.00	\$4,396.00
	\$19.41	\$20.38	\$21.40	\$22.47	\$23.59	\$24.18	\$24.79	\$25.40	\$26.04	\$26.69	\$27.36	\$25.36
61	\$3,448.00	\$3,620.00	\$3,801.00	\$3,991.00	\$4,191.00	\$4,296.00	\$4,403.00	\$4,513.00	\$4,626.00	\$4,742.00	\$4,861.00	\$4,505.00
	\$19.89	\$20.89	\$21.93	\$23.03	\$24.18	\$24.79	\$25.40	\$26.04	\$26.69	\$27.36	\$28.04	\$25.99
62	\$3,534.00	\$3,711.00	\$3,897.00	\$4,092.00	\$4,297.00	\$4,404.00	\$4,514.00	\$4,627.00	\$4,743.00	\$4,862.00	\$4,984.00	\$4,619.00
	\$20.39	\$21.41	\$22.48	\$23.61	\$24.79	\$25.41	\$26.04	\$26.69	\$27.36	\$28.05	\$28.75	\$26.65
63	\$3,622.00	\$3,803.00	\$3,993.00	\$4,193.00	\$4,403.00	\$4,513.00	\$4,626.00	\$4,742.00	\$4,861.00	\$4,983.00	\$5,108.00	\$4,733.00
	\$20.90	\$21.94	\$23.04	\$24.19	\$25.40	\$26.04	\$26.69	\$27.36	\$28.04	\$28.75	\$29.47	\$27.31
64	\$3,713.00	\$3,899.00	\$4,094.00	\$4,299.00	\$4,514.00	\$4,627.00	\$4,743.00	\$4,862.00	\$4,984.00	\$5,109.00	\$5,237.00	\$4,853.00
	\$21.42	\$22.49	\$23.62	\$24.80	\$26.04	\$26.69	\$27.36	\$28.05	\$28.75	\$29.48	\$30.21	\$28.00
65	\$3,806.00	\$3,996.00	\$4,196.00	\$4,406.00	\$4,626.00	\$4,742.00	\$4,861.00	\$4,983.00	\$5,108.00	\$5,236.00	\$5,367.00	\$4,973.00
	\$21.96	\$23.05	\$24.21	\$25.42	\$26.69	\$27.36	\$28.04	\$28.75	\$29.47	\$30.21	\$30.96	\$28.69

MCPEA MATRIX -- 2006												
Range	A	B	C	D	E	E1	E2	E3	E4	E5	E6	12 Years
66	\$3,901.00	\$4,096.00	\$4,301.00	\$4,516.00	\$4,742.00	\$4,861.00	\$4,983.00	\$5,108.00	\$5,236.00	\$5,367.00	\$5,501.00	\$5,098.00
	\$22.51	\$23.63	\$24.81	\$26.05	\$27.36	\$28.04	\$28.75	\$29.47	\$30.21	\$30.96	\$31.74	\$29.41
67	\$3,999.00	\$4,199.00	\$4,409.00	\$4,629.00	\$4,860.00	\$4,982.00	\$5,107.00	\$5,235.00	\$5,366.00	\$5,500.00	\$5,638.00	\$5,225.00
	\$23.07	\$24.23	\$25.44	\$26.71	\$28.04	\$28.74	\$29.46	\$30.20	\$30.96	\$31.73	\$32.53	\$30.14
68	\$4,099.00	\$4,304.00	\$4,519.00	\$4,745.00	\$4,982.00	\$5,107.00	\$5,235.00	\$5,366.00	\$5,500.00	\$5,638.00	\$5,779.00	\$5,356.00
	\$23.65	\$24.83	\$26.07	\$27.38	\$28.74	\$29.46	\$30.20	\$30.96	\$31.73	\$32.53	\$33.34	\$30.90
69	\$4,201.00	\$4,411.00	\$4,632.00	\$4,864.00	\$5,107.00	\$5,235.00	\$5,366.00	\$5,500.00	\$5,638.00	\$5,779.00	\$5,923.00	\$5,490.00
	\$24.24	\$25.45	\$26.72	\$28.06	\$29.46	\$30.20	\$30.96	\$31.73	\$32.53	\$33.34	\$34.17	\$31.67
70	\$4,306.00	\$4,521.00	\$4,747.00	\$4,984.00	\$5,233.00	\$5,364.00	\$5,498.00	\$5,635.00	\$5,776.00	\$5,920.00	\$6,068.00	\$5,625.00
	\$24.84	\$26.08	\$27.39	\$28.75	\$30.19	\$30.95	\$31.72	\$32.51	\$33.32	\$34.15	\$35.01	\$32.45
71	\$4,414.00	\$4,635.00	\$4,867.00	\$5,110.00	\$5,366.00	\$5,500.00	\$5,638.00	\$5,779.00	\$5,923.00	\$6,071.00	\$6,223.00	\$5,768.00
	\$25.47	\$26.74	\$28.08	\$29.48	\$30.96	\$31.73	\$32.53	\$33.34	\$34.17	\$35.03	\$35.90	\$33.28
72	\$4,524.00	\$4,750.00	\$4,988.00	\$5,237.00	\$5,499.00	\$5,636.00	\$5,777.00	\$5,921.00	\$6,069.00	\$6,221.00	\$6,377.00	\$5,911.00
	\$26.10	\$27.40	\$28.78	\$30.21	\$31.73	\$32.52	\$33.33	\$34.16	\$35.01	\$35.89	\$36.79	\$34.10
73	\$4,637.00	\$4,869.00	\$5,112.00	\$5,368.00	\$5,636.00	\$5,777.00	\$5,921.00	\$6,069.00	\$6,221.00	\$6,377.00	\$6,536.00	\$6,059.00
	\$26.75	\$28.09	\$29.49	\$30.97	\$32.52	\$33.33	\$34.16	\$35.01	\$35.89	\$36.79	\$37.71	\$34.96
74	\$4,753.00	\$4,991.00	\$5,241.00	\$5,503.00	\$5,778.00	\$5,922.00	\$6,070.00	\$6,222.00	\$6,378.00	\$6,537.00	\$6,700.00	\$6,211.00
	\$27.42	\$28.79	\$30.24	\$31.75	\$33.34	\$34.17	\$35.02	\$35.90	\$36.80	\$37.71	\$38.65	\$35.83
75	\$4,872.00	\$5,116.00	\$5,372.00	\$5,641.00	\$5,923.00	\$6,071.00	\$6,223.00	\$6,379.00	\$6,538.00	\$6,701.00	\$6,869.00	\$6,367.00
	\$28.11	\$29.52	\$30.99	\$32.54	\$34.17	\$35.03	\$35.90	\$36.80	\$37.72	\$38.66	\$39.63	\$36.73
76	\$4,994.00	\$5,244.00	\$5,506.00	\$5,781.00	\$6,070.00	\$6,222.00	\$6,378.00	\$6,537.00	\$6,700.00	\$6,868.00	\$7,040.00	\$6,525.00
	\$28.81	\$30.25	\$31.77	\$33.35	\$35.02	\$35.90	\$36.80	\$37.71	\$38.65	\$39.62	\$40.62	\$37.64
77	\$5,119.00	\$5,375.00	\$5,644.00	\$5,926.00	\$6,222.00	\$6,378.00	\$6,537.00	\$6,700.00	\$6,868.00	\$7,040.00	\$7,216.00	\$6,689.00
	\$29.53	\$31.01	\$32.56	\$34.19	\$35.90	\$36.80	\$37.71	\$38.65	\$39.62	\$40.62	\$41.63	\$38.59
78	\$5,247.00	\$5,509.00	\$5,784.00	\$6,073.00	\$6,377.00	\$6,536.00	\$6,699.00	\$6,866.00	\$7,038.00	\$7,214.00	\$7,394.00	\$6,855.00
	\$30.27	\$31.78	\$33.37	\$35.04	\$36.79	\$37.71	\$38.65	\$39.61	\$40.60	\$41.62	\$42.66	\$39.55
79	\$5,378.00	\$5,647.00	\$5,929.00	\$6,225.00	\$6,536.00	\$6,699.00	\$6,866.00	\$7,038.00	\$7,214.00	\$7,394.00	\$7,579.00	\$7,026.00
	\$31.03	\$32.58	\$34.21	\$35.91	\$37.71	\$38.65	\$39.61	\$40.60	\$41.62	\$42.66	\$43.73	\$40.54

MCPEA MATRIX -- 2006												
Range	A	B	C	D	E	E1	E2	E3	E4	E5	E6	12 Years
80	\$5,512.00	\$5,788.00	\$6,077.00	\$6,381.00	\$6,700.00	\$6,868.00	\$7,040.00	\$7,216.00	\$7,396.00	\$7,581.00	\$7,771.00	\$7,203.00
	\$31.80	\$33.39	\$35.06	\$36.81	\$38.65	\$39.62	\$40.62	\$41.63	\$42.67	\$43.74	\$44.83	\$41.56
81	\$5,650.00	\$5,933.00	\$6,230.00	\$6,542.00	\$6,869.00	\$7,041.00	\$7,217.00	\$7,397.00	\$7,582.00	\$7,772.00	\$7,966.00	\$7,384.00
	\$32.60	\$34.23	\$35.94	\$37.74	\$39.63	\$40.62	\$41.64	\$42.68	\$43.74	\$44.84	\$45.96	\$42.60
82	\$5,791.00	\$6,081.00	\$6,385.00	\$6,704.00	\$7,039.00	\$7,215.00	\$7,395.00	\$7,580.00	\$7,770.00	\$7,964.00	\$8,163.00	\$7,567.00
	\$33.41	\$35.08	\$36.84	\$38.68	\$40.61	\$41.63	\$42.66	\$43.73	\$44.83	\$45.95	\$47.10	\$43.66
83	\$5,936.00	\$6,233.00	\$6,545.00	\$6,872.00	\$7,216.00	\$7,396.00	\$7,581.00	\$7,771.00	\$7,965.00	\$8,164.00	\$8,368.00	\$7,757.00
	\$34.25	\$35.96	\$37.76	\$39.65	\$41.63	\$42.67	\$43.74	\$44.83	\$45.95	\$47.10	\$48.28	\$44.75
84	\$6,084.00	\$6,388.00	\$6,707.00	\$7,042.00	\$7,394.00	\$7,579.00	\$7,768.00	\$7,962.00	\$8,161.00	\$8,365.00	\$8,574.00	\$7,949.00
	\$35.10	\$36.85	\$38.69	\$40.63	\$42.66	\$43.73	\$44.82	\$45.94	\$47.08	\$48.26	\$49.47	\$45.86
85	\$6,236.00	\$6,548.00	\$6,875.00	\$7,219.00	\$7,580.00	\$7,770.00	\$7,964.00	\$8,163.00	\$8,367.00	\$8,576.00	\$8,790.00	\$8,149.00
	\$35.98	\$37.78	\$39.66	\$41.65	\$43.73	\$44.83	\$45.95	\$47.10	\$48.27	\$49.48	\$50.71	\$47.01
86	\$6,392.00	\$6,712.00	\$7,048.00	\$7,400.00	\$7,770.00	\$7,964.00	\$8,163.00	\$8,367.00	\$8,576.00	\$8,790.00	\$9,010.00	\$8,353.00
	\$36.88	\$38.72	\$40.66	\$42.69	\$44.83	\$45.95	\$47.10	\$48.27	\$49.48	\$50.71	\$51.98	\$48.19
87	\$6,552.00	\$6,880.00	\$7,224.00	\$7,585.00	\$7,964.00	\$8,163.00	\$8,367.00	\$8,576.00	\$8,790.00	\$9,010.00	\$9,235.00	\$8,561.00
	\$37.80	\$39.69	\$41.68	\$43.76	\$45.95	\$47.10	\$48.27	\$49.48	\$50.71	\$51.98	\$53.28	\$49.39
88	\$6,716.00	\$7,052.00	\$7,405.00	\$7,775.00	\$8,164.00	\$8,368.00	\$8,577.00	\$8,791.00	\$9,011.00	\$9,236.00	\$9,467.00	\$8,776.00
	\$38.75	\$40.69	\$42.72	\$44.86	\$47.10	\$48.28	\$49.48	\$50.72	\$51.99	\$53.29	\$54.62	\$50.63
89	\$6,884.00	\$7,228.00	\$7,589.00	\$7,968.00	\$8,366.00	\$8,575.00	\$8,789.00	\$9,009.00	\$9,234.00	\$9,465.00	\$9,702.00	\$8,993.00
	\$39.72	\$41.70	\$43.78	\$45.97	\$48.27	\$49.47	\$50.71	\$51.98	\$53.27	\$54.61	\$55.97	\$51.88
90	\$7,056.00	\$7,409.00	\$7,779.00	\$8,168.00	\$8,576.00	\$8,790.00	\$9,010.00	\$9,235.00	\$9,466.00	\$9,703.00	\$9,946.00	\$9,219.00
	\$40.71	\$42.75	\$44.88	\$47.12	\$49.48	\$50.71	\$51.98	\$53.28	\$54.61	\$55.98	\$57.38	\$53.19
91	\$7,232.00	\$7,594.00	\$7,974.00	\$8,373.00	\$8,792.00	\$9,012.00	\$9,237.00	\$9,468.00	\$9,705.00	\$9,948.00	\$10,197.00	\$9,451.00
	\$41.72	\$43.81	\$46.00	\$48.31	\$50.72	\$51.99	\$53.29	\$54.62	\$55.99	\$57.39	\$58.83	\$54.53
92	\$7,413.00	\$7,784.00	\$8,173.00	\$8,582.00	\$9,011.00	\$9,236.00	\$9,467.00	\$9,704.00	\$9,947.00	\$10,196.00	\$10,451.00	\$9,687.00
	\$42.77	\$44.91	\$47.15	\$49.51	\$51.99	\$53.29	\$54.62	\$55.99	\$57.39	\$58.82	\$60.30	\$55.89
93	\$7,598.00	\$7,978.00	\$8,377.00	\$8,796.00	\$9,236.00	\$9,467.00	\$9,704.00	\$9,947.00	\$10,196.00	\$10,451.00	\$10,712.00	\$9,929.00
	\$43.84	\$46.03	\$48.33	\$50.75	\$53.29	\$54.62	\$55.99	\$57.39	\$58.82	\$60.30	\$61.80	\$57.28
94	\$7,788.00	\$8,177.00	\$8,586.00	\$9,015.00	\$9,466.00	\$9,703.00	\$9,946.00	\$10,195.00	\$10,450.00	\$10,711.00	\$10,979.00	\$10,176.00
	\$44.93	\$47.18	\$49.54	\$52.01	\$54.61	\$55.98	\$57.38	\$58.82	\$60.29	\$61.80	\$63.34	\$58.71

MCPEA MATRIX -- 2006												
Range	A	B	C	D	E	E1	E2	E3	E4	E5	E6	12 Years
95	\$7,983.00	\$8,382.00	\$8,801.00	\$9,241.00	\$9,703.00	\$9,946.00	\$10,195.00	\$10,450.00	\$10,711.00	\$10,979.00	\$11,253.00	\$10,431.00
	\$46.06	\$48.36	\$50.78	\$53.31	\$55.98	\$57.38	\$58.82	\$60.29	\$61.80	\$63.34	\$64.92	\$60.18

PSO MATRIX -- 2006

	A	B	C	C1	C2	C3	D	E	E1	E2	E3	E4	E5	E6
47	\$2,814	\$2,955	\$3,103				\$3,258	\$3,421	\$3,507					
49	\$2,957	\$3,105	\$3,260				\$3,423	\$3,594	\$3,684	\$3,776	\$3,870			
55	\$3,430	\$3,602	\$3,782	\$3,877	\$3,974	\$4,073	\$3,971	\$4,170	\$4,274	\$4,381	\$4,491	\$4,603	\$4,718	\$4,836
DONE FOR 2006														

PROBATION MATRIX -- 2006

	A	B	C	D	E	E1	E2	E3	
47	\$2,570	\$2,699	\$2,834	\$2,976	\$3,125	\$3,203	\$3,283	\$3,365	Probation A
51	\$2,944	\$3,091	\$3,246	\$3,408	\$3,578	\$3,667			Deputy Probation
55	\$3,249	\$3,411	\$3,582	\$3,761	\$3,949	\$4,048	\$4,149	\$4,253	Deputy Probation
59	\$3,585	\$3,764	\$3,952	\$4,150	\$4,358	\$4,467	\$4,579	\$4,693	Deputy Probation
63	\$3,958	\$4,156	\$4,364	\$4,582	\$4,811	\$4,931	\$5,054	\$5,180	Deputy Probation
DONE FOR 2006									

SHERIFF MANAGEMENT - 2006					
	A	B	C	D	E
LIEUTENANT	\$6,832	\$7,174	\$7,533	\$7,910	\$8,306
DONE FOR 2006					

DSA MATRIX - 2006

	A	A2	B	BI	B2	C	CI	C2	C3	C4	C5	D	DI	D2	D3	D4	D5
50	\$3,923		\$4,119			\$4,325						\$4,541					
51	\$4,021		\$4,222			\$4,433						\$4,655					
52	\$4,122		\$4,328			\$4,544						\$4,771					
53	\$4,225		\$4,436			\$4,658						\$4,891					
54	\$4,331	\$3,898	\$4,548	\$4,662	\$4,779	\$4,775	\$4,894	\$5,016				\$5,014	\$5,139	\$5,267			
55	\$4,439		\$4,661			\$4,894						\$5,139					
56	\$4,550		\$4,778			\$5,017						\$5,268					
57	\$4,664		\$4,897			\$5,142						\$5,399					
58	\$4,781		\$5,020			\$5,271						\$5,535					
59	\$4,901		\$5,146			\$5,403						\$5,673					
60	\$5,024		\$5,275	\$5,407	\$5,542	\$5,539	\$5,677	\$5,819	\$5,964	\$6,113	\$6,266	\$5,816	\$5,961	\$6,110	\$6,263	\$6,420	\$6,581
61	\$5,150		\$5,408			\$5,678						\$5,962					
62	\$5,279		\$5,543			\$5,820						\$6,111					
63	\$5,411		\$5,682			\$5,966						\$6,264					
64	\$5,546		\$5,823			\$6,114						\$6,420					
65	\$5,685		\$5,969			\$6,267						\$6,580					
66	\$5,827		\$6,118			\$6,424	\$6,585	\$6,750	\$6,919	\$7,092	\$7,269	\$6,745	\$6,914	\$7,087	\$7,264	\$7,446	\$7,632
67	\$5,973		\$6,272			\$6,586						\$6,915					
68	\$6,122		\$6,428			\$6,749						\$7,086					
69	\$6,275		\$6,589			\$6,918						\$7,264					
70	\$6,432		\$6,754			\$7,092						\$7,447					
71	\$6,593		\$6,923			\$7,269						\$7,632					
72	\$6,758		\$7,096			\$7,451						\$7,824					

DONE FOR 2006

	<i>D6</i>	<i>E</i>	<i>E1</i>	<i>E2</i>	<i>E3</i>	<i>E4</i>	<i>E5</i>	<i>E6</i>	<i>E7</i>
50		\$4,768	\$4,887						
51		\$4,888	\$5,010						
52		\$5,010	\$5,135						
53		\$5,136	\$5,264						
54		\$5,265	\$5,397	\$5,532	\$5,670	\$5,812	\$5,957	\$6,106	
55		\$5,396	\$5,531						
56		\$5,531	\$5,669	\$5,811	\$5,956	\$6,105	\$6,258	\$6,414	\$6,574
57		\$5,669	\$5,811						
58		\$5,812	\$5,957						
59		\$5,957	\$6,106						
60		\$6,107	\$6,260	\$6,417	\$6,577	\$6,741	\$6,910	\$7,083	
61		\$6,260	\$6,417						
62		\$6,417	\$6,577						
63		\$6,577	\$6,741						
64		\$6,741	\$6,910						
65		\$6,909	\$7,082						
66	\$7,823	\$7,082	\$7,259	\$7,440	\$7,626	\$7,817	\$8,012		
67		\$7,261	\$7,443						
68		\$7,440	\$7,626						
69		\$7,627	\$7,818						
70		\$7,819	\$8,014						
71		\$8,014	\$8,214						
72		\$8,215	\$8,420	\$8,631	\$8,847	\$9,068	\$9,295		
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RESOLUTION NO. R03-058

A RESOLUTION OF THE MONO COUNTY BOARD OF
SUPERVISORS ADOPTING CERTAIN BUDGET
PROCEDURES AND EXTENSIONS
FOR 2003-04 AND FUTURE YEARS

WHEREAS, in order to accomplish its budget proceedings on a reasonable timetable in 2003-04 and future years, the Board wishes to adopt certain alternative budget procedures and extensions provided by state law;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO as follows:

SECTION ONE: The Board adopts, on a permanent basis, the alternative procedure prescribed by Government Code section 29065.5 regarding the creation of a proposed budget.

SECTION TWO: In accordance with said procedure, the Board designates the County Administrator as the official who on or before August 10th of each budget year shall file with the Clerk of the Board a tabulation prepared in accordance with the Board's direction, which shall then constitute the proposed budget. Accordingly, the County Administrator shall prepare and file such a tabulation with the Clerk of the Board on or before August 10, 2003, which shall become the proposed budget for 2003-04.

SECTION THREE: The Board hereby extends, on a permanent basis, the deadline specified by Government Code section 29066 for publication of notice regarding the availability of proposed budget documents and public hearings regarding the proposed budget from August 10 to September 8.

SECTION FOUR: The Board hereby extends, on a permanent basis, the deadline specified by Government Code section 29080 for conducting public hearings regarding the proposed budget from August 20 to September 18.

SECTION FIVE: The Board hereby extends, on a permanent basis, the number of days for a continuance of budget hearings specified by Government Code section 29081 from 10 to 14.

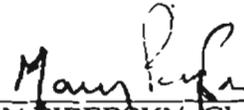
SECTION SIX: The Board hereby extends, on a permanent basis, the deadline specified by Government Code section 29088 for the adoption of a final budget from August 30th to October 2; provided, however, that whenever the state budget is enacted after July 1st, the deadline shall be extended to 60 days after said enactment or October 2, whichever is later.

SECTION SEVEN: The Board hereby extends, on a permanent basis, the deadline specified by Government Code section 29093 for the filing of the completed budget as finally determined and adopted from November 1 to December 1.

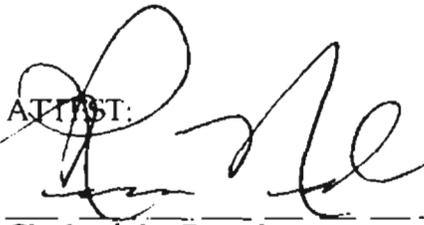
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APPROVED and ADOPTED this 5th day of August, 2003, by the following vote, to wit:

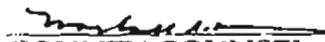
AYES: Supervisors Cecil, Farnetti, Hunt, Pipersky & Ronci
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE



MARY PIPERSKY, Chair
Mono County Board of Supervisors

ATTYST:


Clerk of the Board

APPROVED AS TO FORM:


COUNTY COUNSEL



1
2
3 **RESOLUTION NO. _____**
4 **BOARD OF SUPERVISORS, COUNTY OF MONO**

5 ESTABLISHING THE APPROPRIATIONS LIMIT AND MAKING OTHER NECESSARY
6 DETERMINATIONS FOR THE COUNTY AND FOR THOSE SPECIAL DISTRICTS
7 GOVERNED BY THE BOARD OF SUPERVISORS THAT ARE REQUIRED TO ESTABLISH
8 APPROPRIATIONS LIMITS

9 **WHEREAS**, Article XIII(B) of the California Constitution and the legislation adopted to
10 implement it (California Government Code §7901 et seq.) provide that the State and each local
11 government that receives proceeds of taxes shall establish and be subject to an annual appropriations
12 limit; and

13 **WHEREAS**, the County Auditor-Controller has computed the 2006-2007 appropriations
14 limit for the County and for those special districts governed by the Board of Supervisors that are
15 required to establish appropriations limits and, for at least fifteen days prior to the meeting at which
16 this resolution is adopted, the documentation used in determining the appropriations limit(s) and
17 other necessary determinations set forth in this resolution has been available for public review in the
18 Auditor-Controller's Office.

19 **NOW, THEREFORE, BE IT RESOLVED** by the Mono County Board of Supervisors as
20 follows:

21 **SECTION ONE:** The percentage change in the California per capita personal income
22 computed by the State Department of Finance is hereby selected as the "change in cost of living" for
23 purposes of calculating the appropriation limit(s) established herein for fiscal year 2006-2007. The
24 change in the population within Mono County, combined with the change in population within all
25 counties having borders that are contiguous to Mono County, is hereby selected as the "change in
26 population" for purposes of calculating the appropriation limit(s) established herein for fiscal year
27 2006-2007.

28 **SECTION TWO:** The 2006-2007 appropriations limit for the County of Mono is hereby
29 established as \$***, the calculation of which is set forth in Exhibit "A" attached hereto. The 2006-

1 2007 appropriations limit(s) for those special districts governed by the Board of Supervisors that are
2 required to establish appropriations limits are hereby established as shown on Exhibit "A" attached
3 hereto.

4 **APPROVED AND ADOPTED** this **th day of *****, 2006, by the following vote of said
5 board:

6

7 **AYES:**

8 **NOES:**

9 **ABSENT:**

10 **VACANT:** District Four (4)

11 **ABSTAIN:**

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13

**TOM FARNETTI, CHAIRMAN
BOARD OF SUPERVISORS
COUNTY OF MONO**

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ATTEST:
CHRISTY ROBLES
ACTING CLERK OF THE BOARD

APPROVED AS TO FORM

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**MARSHALL RUDOLPH
COUNTY COUNSEL**

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ATTACHMENT “A”